

718. Pumps and other devices or apparatus for raising liquids; air and gas pumps, blowing machines, suction machines, air and gas compressors; driven mechanically, either directly by means of steam, air, gas etc., or in another manners, n.s.m.

- I. Pumps and other devices or apparatus for raising liquids, driven mechanically. .... II 50 20
- II. Other ..... II 50 -

719. Pumps and other devices or apparatus for raising liquids, fitted to be driven by human or animal power, n.s.m.; elevators for water jets, also hydraulic rams; mechanically driven pumps, cleanly used for supplying water to houses, hotels and the like :

- I. Watering engines, pumps for building purposes, liquid manure pumps, feed pumps for boilers, force pumps for boilers and other similar working implements. .... II 50 20
- II. All other articles classified under this Number, including supports and cylinders for pumps working deep springs, air bells for well pumps and Norton points. .... II 50 30

Special provisions. -  
 1. Pumps and other articles mentioned in this Number, fitted to be worked by human or animal power, but which are also provided with a device whereby they can also be driven mechanically, are dutiable under No. 718, unless they are clearly to be used to supply water to houses, hotels and the like, in which case they remain dutiable under subsection II of this Number.

2. Supports for pumps working deep springs, exclusively equipped for being driven by belt, or those which can also be driven by belt, are excluded from this Number and are dutiable under No. 718.

- 720. Petrol and machine oil pumps for streets automobile garages, automobile parks and the like (for filling automobile tanks, etc.), as well as air pumps and compressors clearly made for inflating the tires of automobiles and other conveyances ... III 100 -

Special provision. - Cycle pumps, as well as articles which generally make up the equipment of automobiles, are excluded from this Number.

- 721. Pump combinations for automatically supplying water to dwellings and gardens, and for drawing off liquid manure cesspools, even if electrically driven. III 100 -
- 722. Centrifugal ventilators (exhausters) and helicoidal ventilators worked by belts, and all other mechanically-driven ventilators considered as working implements with the exception of electrically-driven ventilators. .... II 50 -

723. Hoisting and lifting apparatus, as well as machines, apparatus and instruments for shifting loads, such as lifts, elevators, loading and unloading bridges hoisting and transport cranes (stationary, travelling, overhead and cable cranes), brake and elevator tracks (rem-en hijs-sporen), mountain lifts, suspended railways and similar mechanically driven transporting devices, conveyors, coal conveyors, coal tippers and bunkers, suger cane carriers, excavators dredgers, conveyor belts, screw and worm conveyors shaking-troughs, travelling winches (with



or without tackle), roller conveyors, ships capstans, davits, ships' winches, tackle, screw jacks, jacks, case hoists, pulley blocks and disks, pulleys, etc.:

- I. Hoisting and lifting apparatus as well as machines, apparatus for shifting loads not fitted to be worked solely by human and animal power, except apparatus clearly parts of ships. .... II 50 20
- II. Other ..... II 50 -

Special provisions.

- 1. Lift cabins, used exclusively or not for conveying persons, as well as furniture and other articles belonging thereto, are excluded from this Number and pay their respective duties. In the same way, automobile jacks and similar apparatus specially constructed for lifting automobiles when changing tires are excluded from this Number. These articles are dutiable as automobile accessories.
- 2. Floating apparatus for hoisting and lifting, as well as floating apparatus for bunkers, do not come under this Number, but under No. 846.

724. Weighing apparatus, excluding analytical scales :

- I. Automatic weighing apparatus used in all industrial manufacturing processes and not intended to be also used for other purposes, as well weigh bridges ..... II 50 -
- II. Automatic scales for weighing persons and other apparatus for weighing persons, including baby weighers,

letter-scales, table weighing machines, steel-yards, parcel-weighers etc. as well weights for the above mentioned apparatus, even if in blocks. .... IV 300 30

- 725. disintegrators (stamping mills); hydraulic presses, centrifugals, filter presses, as well as mechanically driven sifting and sorting devices, n.s.m. .... II 50 -
- 726. Machines for working, stone or glass, as well as wood, horn bone or other carving materials, even if they are artificial (celluloid, etc.), such as steam, compressed air, spring and other mechanically-driven hammers, forging presses, rolling mills, wire-drawing and -cutting, bolt cutting and nail machines, lathes, machines for drilling, slotting, bending, milling, sawing, spitting, cutting, planing, smoothing, polishing, etc., for working the products mentioned herein; riveting machines, and apparatus n.s.m. for soldering and brazing metals; hammers, drills, chisels, screw-drivers, engraving points and similar pneumatic or electric tools. ... II 50 20
- 727. Agricultural implements for working the soil, for the upkeep and protecting of crops and harvests, such as ploughs, cultivators, extirpators, clod crushers, harrows, stable dung spreaders (including dung breakers, and the like), sowing and planting machines, weeding machines, ant-destroying machines, mowers, hay-makers, sheavers, potato diggers, etc.; but not including watering, sprinkling or vapourising apparatus. .... II 50 20
- 728. Machines, apparatus and instruments for shelling, fruit-stoning, defibering, peeling, skinning, cleaning, washing, polishing, smoothing, sorting, drying,



etc., agricultural products, in order to prepare them for the market, such as threshing machines, fans, machines for hulling and polishing rice, coffee pulp-ers, clearers, hullers and sorters, coffee and rubber centrifugals, rubber calenders, tea rollers, coffee, rubber, tea and cinchona dryers, defibrers, machines for cleaning kapok, etc., n.s.m. :

	I. Apparatus and instruments for tea and rubber manufactory and for rice hullers .....	II	50	20	
	II. Other .....	II	50	-	
729.	Rice hullers and maize shellers, fitted to be solely worked by hand, weighing less than 50 kilogrammes per piece ....	IV	100	-	
730.	Bollers for cattle (boilers for cooking food for animals, provided with a heating device), automatic drinking devices, mechanical milkers, mechanical brooders and other mechanically working instruments, n.s.m. for rearing cattle and chicks. ....	III	100	-	
	Special provision. - Chaff-cutters, beetroot cutters, as well as similar machines and apparatus used for triturating animal food, are not included under this Number, but are dutiable as grinding machines (No. 732).				
731.	Cream separators, churns, butter kneaders, curd mills, curd mixers and curd separators, as well as cheese presses and similar dairy machines and apparatus, n.s.m. :				
	I. Weighing less than 20 kilogrammes	IV	300	-	
	II. Other .....	III	100	-	

732. Grinding machines, apparatus and devices; machines, apparatus and devices, n.s.m., used for squeezing or triturating (grinding, rasping, shredding, etc.) vegetable products in order to extract sugar, feculam fats, oils, juices, alkaloids, resins, tanning and dyeing matter and similar products, such as sugar cane mills, copra cutting machines, oil and fruit presses, tapioca graters, serah cutting machines, etc. :

	I. Articles fitted to be worked solely by hand, and weighing less than 50 kilogrammes .....	III	100	-	
	II. Other .....	II	50	-	
733.	Machines, apparatus and devices used for slaughtering and skinning cattle, and for working hides and skins, n.s.m.	II	50	-	
734.	Machines and looms for weaving, used in the textile industry, that is all machines, apparatus and devices, n.s.m. for working raw or artificial textile fibres up to and including the finished product, including shoddy makers, machines, apparatus and implements, n.s.m. for the manufacture of artificial textile fibres (artificial silk, etc), and machines for the manufacture of cordage. ....	II	50	-	
735.	Machines, apparatus and devices for the preparation of paper fibres (wood pulp, etc.) and paper pulp, as well as paper and paperboard, n.s.m. ....	II	50	-	
736.	Machines, apparatus and devices, n.s.m. including gold-washing and prospectors' pans, for prospecting the soil in order to ascertain the presence of mineral products (petroleum, ores, coal, etc.,				



including water), or to work them; machines, apparatus and devices for preparing, concentrating, purifying or sorting worked mineral substances and for other work of this kind connected with the mining industry; machines, apparatus and devices for the production of metals and other products and substances extracted from mineral materials, n.s.m.

- I. Machines apparatus and devices for the preparation of patroleum or for proceedings in the mining industry. II 50 20
- II. Other ..... II 50 -

737. Machines, apparatus and devices, n.s.m., for the manufacture of pottery, glass and glassware, including glass blower's sticks; machines, apparatus and devices, n.s.m. for preparing lime, plaster, cement and similar materials, and for the manufacture of such objects as bricks, tiles, roofing tiles and the like, of these or of other materials. II 50 -

738. Machines, apparatus and devices for the preparation of flour paste products (paste-mixing, kneading, pressing, dividing and cutting machines and like machines, apparatus and devices) :

- I. Articles fitted to be driven solely by hand, weighing less than 50 kilogrammes ..... IV 100 -
- II. Other ..... III 50 -

739. Evaporating and refrigerating apparatus, cooking and melting vats, boilers for raw materials (ruwketels) and brewers' boilers, distilling extracting, diffusing and rectifying apparatus, as well as other similar devices and apparatus,

n.s.m. for subjecting materials to a physical or chemical process or working:

- I. Clearly destined to be directly for production purposes in sugar-works, alcohol and other distilleries, scent and pharmaceutical products factories and other industrial establishments. II 50 20
- II. other, n.s.m. .... II 100 -

740. Machines for dividing, cutting, crushing, mixing, stirring and grinding soap, as well as soap presses and other machines and apparatus used in soap works for changing crude soap into soap ready for use..... III 100 -

741. Stationary apparatus, devices and groups, n.s.m. for the industrial manufacture and for the distribution of gas (acetylene, aerogene and other gasses) for lighting, heating and cooking purposes; gas generators for autogenous welding and cutting apparatus ..... II 50 -

742. Machines, apparatus and devices for the manufacture of tobacco products :

- I. Cigarette rollers for personal use, combined or not with cigarette cases and the like ..... IV 300 -
- II. Other, such as machines for chopping, cutting and id-rib stripping tobacco, machines for the industrial manufacture of cigarettes, etc. .... II 50 -

743. Mineral-water machines for preparing mineral waters per bottle or jar ... III 100 -

744. Ice-making and regrigerating machines for freezing water and for cooling the air in freezing and refrigerating chambers, in so far as they are not included in the following Number. ... II 50 20



745. Refrigerating cabinets, drinking-water coolers and room coolers, fitted for the production of cold, as well as cabinets of the same type for manufacturing ice; refrigerating machines, refrigerator parts and similar articles destined to be used in the refrigerating cabinets, coolers and ice-making apparatus mentioned above; machines, apparatus and devices used for the preparation of iced foodstuffs, including ice-buckets, provided or not with mechanism. .... IV 800 30

Special provision. -  
Refrigerating cabinets which, owing to their arrangement, are destined to be used as working implements in any industrial or technical establishment, such as those obviously arranged for cooling chocolate products in chocolate works, are not included in this Number but are dutiable under No. 739, subsection I,

746. Bakers' ovens and other industrial ovens, n.s.m. ....  
I. Bakers' ovens and other industrial ovens, n.s.m. .... III 100 -  
II. Others ..... II 50 -

747. Apparatus and devices for heating steam boilers and industrial ovens, n.s.m.; apparatus and devices, n.s.m. for keeping industrial working instruments in working order, such as automatic cleaners for steam boilers. .... II 50 -

748. Apparatus and devices, n.s.m., for heating, purifying or humidifying air, in order to use it in dryers,

fermenting rooms, factories and similar industrial establishments; apparatus and devices for purifying factory gases and the like, or for purifying and cooling refrigerating air for dynamos and similar machines. .... II 50 -

749. Centrifugals and other devices for mechanically purifying used machines oil; separators for water mixed with oil (apparatus for recuperating machines oil from oily and condensation water ascending from steam pipes and the like; apparatus for purifying feeding water for boilers. .... II 50 -

750. Machines, apparatus and devices used for building purposes, n.s.m., such as ramming machines, concrete-mixing machines, postmoulding equipment, mortar mixers, etc.; paint grinders and other machines and apparatus for mixing paint. II 50 -

751. Forges, provided or not with water tanks, as well as parts of forges, such as hearths, furnace openings, bellows and rabbles or forge moulds; apparatus and devices for tempering tools, machine parts and the like .. II 50 -

752. Machines, apparatus and devices for cleaning, pasteurising and closing (including capsuling, labelling and wire binding), bottles, tins, receptacles, bags and other packing means (including chains for rinsing receptacles, cleaning bottles, but not sewing machines); machines and apparatus for filling bottles, sacks, receptacles and boxes, and similar machines and apparatus for automatically putting up a fixed quantity of goods into packages; bale presses. .... II 50 -



753. Vacuum cleaners, used in the household for cleaning floor coverings, curtains, furniture and the like; machines and apparatus for waxing and polishing floors. .... IV 300 -

754. Machines for cleaning, sharpening and scouring table ware and similar household articles, exclusively driven by hand or by an electrical motor placed inside the machine or fitted thereto ..... IV 300 -

755. Machines and apparatus for sewing, basting, knitting, fine-darning, embroidering, stitching and scalloping, as well as similar machines and apparatus :

I. Machines and apparatus for knitting tricot and fine-darning, including magic weavers and similar articles weighing :

(a). 3 kilogrammes or less. .... IV 100 -

(b). More than 3 kilogrammes.... II 50 -

II. Sewing machines, including sole-sewing machines, as well as similar sewing machines and embroidering, stitching and scalloping machines :

(a). In so called furniture form, for example placed inside, attached to or put on a Salon Cabinet; also sewing machines in "built up" condition which are used for household purposes, provided with an electric motor or not ..... IV 300 30

(b). Others including sewing machines in c.k.d. condition used for household ..... III 100 20

Special provisions.

1. Sewing machines having a motor placed inside them or fitted there-

to are considered as being used for household purposes when they weigh respectively 60 kilogrammes or less, or 25 kilogrammes or less, according to whether they are not supplied with a table, legs or a similar stand.

2. Sewing machines not supplied with an electric motor, coming under II (b) 1 or II (b) 2 of this Number, are dutiable as under subsection II (a), even though they have no electric motor, when they are fitted to be driven by an electric motor placed inside the machine or fitted thereto.

756. Printing machines and apparatus, such as presses for printing books, type- and line-setting machines, ruling machines, stereotype machines, matrix calenders, apparatus for melting type, glazing presses, goffering and grain-ing calenders, inking machines, etc.; cutting, marking, punching, fastening and folding machines, stamping and gilding presses, as well as similar machines and apparatus for the manufacture of folding boxes and other packing mediums of paperboard, and bookbinding machines - all these articles, in so far as they do not come under the following two Numbers and are neither mentioned nor included elsewhere. .... II 50 20

757. Addressing machines and other apparatus and devices for printing, stamping, numbering or paging, including numberers and other stamps, multigraphs and similar mechanically working articles - all these articles weighing 100 kilogrammes or less; machines for sticking labels and similar sticking machines, n.s.m., paper, paperboard and other



fastening machines of the same type, as well as machines for perforating and stamping paper - all these articles weighing 10 kilogrammes or less; paper-cutting machines weighing 5 kilogrammes or less ..... III 100 30

Special provisions. -

1. Seals, hand-stamps and other articles working neither mechanically nor by means of a lever, as well as lead-sealing, checking and perforating punches, also hollow punches and similar punches, are not included in this Number. The same applies to machines for pre-paying postage and for sticking postage stamps, for perforating cheques and for stamping the date on railway and tramway tickets.
2. Articles which are not included in this Number owing to their superior weight, are dutiable under No. 756.

758. Duplicators, duplicating-presses, copying presses, hectographs, polygraphs, multi-copiers and other machines and apparatus for manifolding hand- or type-script texts, weighing 100 kilogrammes or less; all kinds of cylinders and refills cut to measure for these machines and apparatus, imported separately, even if for heavier machines and apparatus ..... III 100 30

Special provisions. -

Machines and devices which are not included in this Number owing to their superior weight, are dutiable under No. 756.

759. Machines for stamping the date on railway and tramway tickets. .... II 50 -

760. Machines for prepaying postage and for sticking postage stamps; cheque protectors and perforators; apparatus for damping gummed hands for packing purposes; machines for making addressing matrices; apparatus for making inscriptions by means of stencils; paper-distributing machines. .... III 100 - -

761. Typewriters, n.s.m.; accountancy machines; statistic machines; calculating machines and instruments, tabulator machines and equipments as well as slide rules and scaled rulers, calculating watches and similar working instruments; cash registers and other automatic apparatus for cash checking purposes; machines for counting and sorting money; machines and apparatus used for selling entrance tickets, or for paying salaries, and other similar working instruments, n.s.m. such as those mentioned in this Number, for offices or establishments; mechanisms, chassis, scales, keys, type bars, carriages, cylinders paper guides and similar articles generally used with the machines and apparatus mentioned in this Number :

I. Typewrites, n.s.m., accountancy machines, statistic machines, calculating machines, cash registers and other automatic apparatus for cash checking purposes as well as mechanisms, chassis, scales keys, type bars, paper guides and similar articles generally used with the machines and apparatus mentioned in this Number ..... III 100 30

II. Other ..... III 100 -

762. Laundry machines (machines for washing and finishing (mangling, ironing) household and body linen and the like), n.s.m.; machines for pressing clothes



and clothes presses (not including trouser, tie and other similar presses used as dressing accessories); pleating machines ..... III 100 -

763. Mangles, washing machines and wringers for finishing household and body linen and the like, weighing respectively 125, 60 and 20 kilogrammes or less; wringer rollers (rubber rollers mounted on metal or other rods), weighing 3 kilogrammes or less; not including automatic electric washing apparatus, nor other similar articles which are classified under No.810. .... IV 300 -

764. Divers' apparatus ..... II 50 -

765. Fire engines, even if mechanically driven; apparatus for putting out fires (annihilators, extinguishers, rapid extinguishers, foam extinguishers, etc.), as well as refills for these apparatus (put up or not in glass receptacles); boxes, cases, grenades and similar articles used for putting out fires; supports and drums for fire-hoses, fire-men's ladders (winding and hook ladders, etc.), life-safing apparatus n.s.m., smoke masks, as well as similar articles for putting out fires and fire-brigade material.

I. annihilators, extinguishers, rapid extinguishers, foam extinguishers etc, as well as refills for these apparatus (put up or not in glass receptacles; boxes, cases, grenades and similar articles used for putting out fires ..... III 100 30

II. Other. .... II 50 20

Special provisions. -

1. Complete fire-hoses, of which the

hoses, joints and nozzles, which are imported separately, and subjected to higher import duty, are included in this number.

2. Fire floats are not included in this Number, but are dutiable under No.846.

766. Syringes, watering, sprinkling and vaporising apparatus, used for the care of flowers and plants, for driving off or destroying insects or parasites and for similar purposes, including watering cans, but excluding garden watering pumps :

I. Hand and portable apparatus :

(a). Plant sprayers provided by one motor, supplied with a tank of 2 litres or more capacity and and with a pump placed therein or fitted thereto, or working automatically by means of compressed air, as well as sprinkling apparatus, operating automatically or not, weighing more than 1 kilogramme each. .... II 50 -

(b). Hand syringes operating by means of a piston, not supplied with a tank, as well as watering cans, weighing 600 grammes or less each. .... IV 300 -

(c). All other articles ..... IV 300 -

II. Other ..... II 50 -

767. Hand syringes for greasing machines and other instruments and apparatus; paint guns and other working



syringes, operating automatically by means of compressed air, as well as their corresponding devices which supply the motive power (air compressors, etc.)..... III 100 -

Special provisions. - 1 Articles which generally make up part of the equipment of cycles and automobiles, are excluded from this Number, and are dutiable as accessories of these conveyances. This also applies to automatically operated paint guns and other apparatus coming under this Number, for automobile use, destined to be operated by means of the air which is compressed in the tires of these conveyances.

2. Units consisting of a paint gun and other units used in connection with automobiles, are also considered as being excluded from this Number if the necessary motive force required to work these apparatus is supplied by means of a hand compressor. For the application of the Tariff, these groups are considered as coming under No. 720.

768. Disinfecting ovens, as well as other disinfecting devices and apparatus; rat-destroying devices (clayton devices and the like) ..... II 50 -

769. Steering gear for boats, as well as other machines, apparatus and devices, n.s.m., which, forming a part or accessories of ships, cannot be used for another purpose (sec No. 580, 610, 783, 789) ..... II 0 -

770. Automatic advertisement apparatus (advertisement articles which are put into motion by means of a mechanical device, a driving contrivance or

a spring, or else by a mechanical power). IV 300 -

771. Automatic sales apparatus, including automatic telephones, operated by means of a coin, also similar articles, but excluding water, gas and electricity meters operated by means of a coin:

I. Automatic apparatus for retail sale of commodities as well as food and drink IV 300 30

II. Other ..... IV 300 -

772. Machines for cutting meat and cheese, mincing meat, coffee grinders and similar apparatus, n.s.m. such as those used for preparing store goods; driven mechanically or not ..... IV 300 -

773. Beer and other beverage pumps for counters, counter samovars, soda fountains and similar articles for preparing or pouring out beverages; machines for planing and grinding ice ..... IV 300 -

774. Grass cutting machines, garden rollers, watering pumps for gardens, automatic garden waterers and other apparatus, n.s.m., used for the upkeep of flower gardens, parks and playing fields ..... IV 300 -

775. Geysers and automatic hot water apparatus IV 800 -

776. Hydrekineters, steam blowers (barboterus) and similar steam jet apparatus for heating liquids:

I. Used exclusively or principally for industrial purposes, such as steam blowers (barboteurs) specially used for heating sugar cane juice in sugar works ..... II 50 -

II. Other, such as those used solely for heating waters, n.s.m. .... IV 100 -

777. Small laboratory grinders for sugar cane and laboratory air pumps; centrifugals for



	experiments; other similar apparatus and devices, n.s.m. used for experimental work in laboratories; apparatus and devices for examining samples of rice and the like ..	II	100	-
778.	Machines, apparatus and devices, n.s.m.:			
	I. Clearly used for industry .....	II	50	20
	II. Others .....	IV	300	20
779.	Accessories for steam, gas or liquid piping, n.s.m.:			
	I. Ball valves composed of steel or iron, slide valves and cocks for regulating the flow in the piping, weighing more than 50 kilogrammes n.s.m. ....	II	50	20
	II. Other .....	II	50	-
780.	Pressure gauge cocks, filter press cocks and lead cocks, and, in so far as recognizable as such, test cocks, draining cocks and similar machine cocks. ....	II	50	-
781.	Cocks, n.s.m.:			
	I. Cocks composed of steel or iron n.s.m. weighing more than 8 kilogrammes .....	III	50	20
	II. Other .....	III	100	-

Special provision. - Cocks which, from the inscriptions thereon, are clearly destined for sanitary installations or which are coated or plated with precious metals or nickel, or else decorated or ornamented, are excluded from this Number and are dutiable under No. 680.

782.	Safety valves and whistles, fusible plugs, pressure regulators, water level apparatus, water and oil injectors, grease and oil cups, as well as accessories for steam boilers and other apparatus and devices, n. s.m.; float cocks for precipitation boxes, valves for smoke pipes, slides for fermentation trays and other similar accessories, n.s.m., for factories and other productive enterprises, including lower and intermediate valves for suction and force pipes of pumps, as well as roses for pipes having an inner diameter of 100 millimetres or more .....	II	50	-
	Special provision. - Lower and intermediate valves for suction and force pipes of pumps, and roses for pipes having an inner diameter of less than 100 millimetres pay the duties of pumps under subsection II of No. 719.			
783.	Driving shafts, as well as propeller shafts for boats. ....	II	0	-
784.	Transmission belt- and strap-discs, bush bearings, ball bearings and roller bearings, sole plates for bush bearings, etc., bushes, wall-box frames, floor-frames, support, wall or post brackets, drop-hanger bearings and drop hanger frames, set collars, axle couplings, devices for removing belts, belt stretchers, tension pulleys, speed regulators, belt shifters, as well as other similar transmission parts and accessories, n.s.m., including eccentrics; machines for joining belts and other machines, apparatus and devices specially used for joining belts, in so far as they do not make up sewing machines .....	II	50	-



785. Parts of the machines, apparatus and devices mentioned in this Chapter, n.s.m.:

I. If they are clearly parts of machines, apparatus and devices they pay the same duties as the corresponding machines, apparatus and devices.

II. The others are dutiable according to their kind or, if they cannot be classified under other Tariff Numbers by reason of their kind, they are dutiable according to their composition.

CHAPTERS 73. - Electric machines and apparatus, electro-technical articles, as well as parts thereof.

General provisions.

1. For the application of the Tariff, machines, apparatus and devices in which the electrical application is limited to supplying motive power or heat for usual heating purposes, e.g. electric hoisting cranes and electric disinfecting ovens, are not considered as electric machines, unless otherwise provided for in this Chapter.

2. Electric motors and other electric machines, apparatus and devices classified under this Chapter, imported with other machines, apparatus and devices to which they are permanently affixed, do not pay their relevant duties but those of the article with which they make up

a whole, even if this whole is not included in this Chapter.

3. Parts of machines, apparatus and devices which come under this Chapter, for which no rule is specially laid down for assessment purposes, pay duty under No.785 of the previous Chapter.

786. Dynamos (generators), electrostatic machines and other machines, apparatus and devices used for generating electricity; electric motors and converters (converters being deemed to include transformers, rectifiers and other machines, apparatus and devices used for similar purposes as converters) - all these articles in so far as they are not mentioned or included elsewhere :

I. Weighing 5 kilogrammes or less. . .	III	100	30
II. Weighing more than 5 kilogrammes..	II	50	20

787. Electric cells and batteries, n.s.m.:

I. Primary :

(a). Dry cells and batteries used for electric pocket lamps or torches, as well as for toys.

1. Dry batteries for electric pocket lamps, torches, as well as for toys, height about 60 mm and diameter

33 mm ..... IV 300 -

2. Other ..... IV 100 30

(b). Other articles coming under this sub-section, including all primary cells and batteries not classified under letter (a), generally used for wire



	telegraph and wire telephone purposes.			
	1. primary cells and batteries generally used for wire telegraph and wire telephone	II	0	-
	2. Other .....	IV	100	-
	II. Secondary (accumulators) .....	III	100	30
788.	Accumulators for miners' lamps. ....	II	50	-
789.	Electric ignition apparatus :			
	I. For explosion engines :			
	(a). Sparking plugs .....	II	50	-
	(b). Magneto-electric working instruments. .... Duty of dynamos.	-	-	-
	II. For detonating explosive charges ...	II	50	-
790.	Arc lamps (without frames) and other electric lamps, such as incandescent lamps, gas discharge lamps using cathode rays, ultra-violet ray lamps, radio valves and other similar bodies included in the terms "lamp" or "valve", in which a wire or another body or gas is brought to incandescence or to red heat, including Neon tubes and similar articles used for lighting purposes; Beissler's Crookers' and Röntgen tubes, and similar articles used for setting up electric vibration and radiation phenomena; all kinds of electric projectors, n.s.m. :			
	I. Articles used for subjecting human and animal bodies to radiation for therapeutic and surgical purposes, for scientific experiments and also for scientific demonstrations, including all kinds of Röntgen tubes. ....	II	0	-
	II. Other articles :			
	(a). Incandescent lamps in the			

	form of candles, torches or in other fancy form; small lamps for Christmas trees and illumination lamps, even if in the form of ornaments; incandescent lamps of 500 wat or less and neon tubes of 100 wat or less based on a tention of 110--130 volt...	IV	300	-
	(b). Other .....	III	100	-
	Special provisions.			
	1. Arc lamps supplied with a frame pay the duty of such a frame.			
	2. As articles admitted exempt from duty, used for subjecting human and animal bodies to radiation, are only considered those which are exclusively used in medical, surgical or veterinary practice.			
791.	Telegraph apparatus (apparatus for telegraphic communication):			
	I. Radio-telegraph apparatus (for transmitting photographs over distances and others), as well as parts and accessories thereof.			
	Duty on similar radio-telephone articles (No. 792).			
	II. Other, and switching devices used with them, as well as parts of all these articles, such as Morse apparatus, Hughes apparatus, relays, sounding relays, plug commutators, telegraph switches, galvanometers, paper roll supports, pedal contacts and the like .....	II	0	-
	Special provision. - Articles such as Morse keys employed in both ordinary			



telegraphy and radiotelegraphy are considered as being radiotelegraph articles when imported separately.

792. All kinds of telephone apparatus, as well as radiotelephone apparatus, including television and visio-telephone apparatus, as well as telegraphones, audiphones and similar apparatus and devices for photographing sound; parts and accessories, n.s.m., of all these articles, such as wall and table telephones, headphones, microphones, micro-telephones, number dials, telephone contact breaker plants, automatic or not, and parts thereof, Pupin coils and similar devices, amplifiers, used with radio-telephone apparatus, honeycomb coils, rectifiers, transformers, plate tension apparatus, self-inductors, condensers, sieve-rings, contact breakers, spark reducing strips, variometers, potentiometers, frame aerials and aerial insulators, safety devices with rare gases and with incandescent wire, direction finding apparatus, battery batteries n.s.m. and the like :
- I. Radio /television receiving apparatus in completely knock down (C.K.D) Condition as well as accessories imported by or for assembling industries .... III 100 -
  - II. Radio/television receiving apparatus in form of furniture, or placed in cabinets, small cupboards, or connected with loud-speaker, with or without pick up and/or tape/wire reconder etc ..... IV 800 30
  - III. telephone apparatus, as well as

- radiotelephone apparatus, parts and accessories, n.s.m., of all these articles, such as wall and table telephones, headphones, microphones, microtelephones, number dials, telephone contact breaker plants, automatic or not, and parts thereof. II 50 30
- IV. Others ..... III 100 30

793. Telewrites, transcribers, long distance typewriting machines and similar apparatus for electrically transmitting by signs any communication, in the same manner as conversations take place by this means; similar office machines. .... II 100 30

Special provision. - Parts of the apparatus mentioned in this Number, which have the same characteristics as parts of ordinary typewriters, pay the same duties as parts of the latter (see No.761).

794. Electrical alarms and bells, as well as other electrical signalling apparatus and devices, n.s.m. .... IV 300 -
795. Number and luminous panels as well as similar apparatus for calling, warning checking and indicating systems, such as those used in households, offices, hospitals, theatres, shops and the like, and commutator devices, n.s.m., for these systems; electric systems for burglar and fire protection, for opening doors and other similar uses, as well as apparatus and devices, n.s.m. belonging to such systems. .... IV 300 -
796. Electrical apparatus and instruments which automatically announce too high a temperature in dryers and drying stoves, or too high a pressure or too low a water level in steam boilers,



as well as similar apparatus and devices having the characteristics of working instruments, also their indicators, receivers and the like, including electrical indicator apparatus for public sales; fire-alarms and other instruments belonging to fire alarm telegraph apparatus ..... II 50 -

797. Electrical signalling and safety apparatus for railways and tramways, such as electric signal bells, electrical apparatus and devices for blocking and braking trains and for point and signal services, commutator devices used with them and parts of all these objects, such as electrical fastenings, rail contacts, electrical points and the like. .... II 0 -

798. Ships' telegraph apparatus (electrical apparatus used for transmitting and receiving ships' signals and orders on board ships), electrical apparatus for transmitting and receiving sub-marine signals and other ships' electrical safety and signalling apparatus n.s.m. (see No. 769) ..... II 0 -

799. Electrical apparatus and devices for regulating clocks and for indicating the time, not including the actual clocks; electrical chimes for turret clocks; electrical apparatus and devices for road traffic control, for the service of landing signals and landing lights of aerodromes and for safety indications at bridges, locks, etc.

I. Electrical apparatus and devices for road traffic control, for the service of landing signals and landing lights of aerodromes and for safety indications at bridges, locks etc. .... II 50 -

II. Other ..... III 100 -

800. Electric motors, accumulators and petrol-electric groups and the like, destined, on account of their structure, to be used for propelling railway and tramway rolling stock; dynamos and accumulators for lighting trains; electrical apparatus and devices destined to be used with railway and tramway rolling stock for conveying current, regulating current, driving and braking carriages (trolley and bow collectors, control apparatus, commutator electro-magnets and brake electro-magnets and the like); articles which clearly belong to any of these objects. .... II 0 -

801. Electric motors and accumulators used for propelling vehicles not running on rails; electric motors, accumulators, starting batteries, dynamos and other electric machines, apparatus and devices, n.s.m., destined to be used with such vehicles for supplying and regulating the electric current necessary for starting, lighting and signalling; articles clearly belonging to any of these objects, including cable sets used for the above mentioned vehicles:

I. Accumulator 6 and 12 voltage, maximum 150 ampere ..... IV 300 -

II. Other, with the exception of accumulator accessories mentioned in No. 825 ..... II 100 -

802. Turbo-generators, steam-dynamos and other similar units consisting of a driving machine coupled directly to a dynamo, n.s.m. .... II 50 -



803.	Electric units used in houses, hotels and the like, in order to supply their own electricity requirements for lighting and heating purposes or for motive power (house power plants, etc.); portable electric units for projectors, flood-lighting grounds, etc.			
	I. Units not more than 5 K.V.A. ....	IV	300	30
	II. All other articles classified under this Number .....	II	50	20
804.	Electric fans:			
	I. Table, wall, ceiling and other fans used for circulating air in living rooms, offices, theatres and the like; wall or ring fans for cooling the air, in so far as they are not included in subsection II below; brackerts, blades, guards and similar articles used with such fans, as well as motors clearly belonging to them. ....	IV	300	30
	II. Wall or ring fans with ring and blades of galvanised or tinned iron, the blades of which have a diameter exceeding 500 millimetres, as well as centrifugal and other fans used as working instruments for industrial or technical purposes. ....	III	100	20
805.	Electrochemical apparatus and devices (apparatus and devices used, by electrochemical means, for plating objects with metal, manufacturing electro-plated wares, separating or purifying metals, preparing oxygen, hydrogen, ozone, chlorine, compositions of nitrogen, calcium carbide and other chemicals, for			

	bleaching products and substances, and for similar processes), .....	III	50	-
806.	Ozone plants for purifying drinking water .....	III	100	-
807.	Electric smelting furnaces and cutting, soldering and brazing sets; electric apparatus for removing dust from gases; devices for charging accumulators on a large scale and electrical working instruments n.s.m. other than the aforementioned, used for industrial or technical purposes..	III	50	-
808.	Electric machines, apparatus and devices used for the treatment or care of the sick, such as electric inhaling devices, thermophores for local heating of the body, electric devices for hot-air douches, baths or radiation, devices for applying the physiological function of electric current and electrodes therefor -all these articles in so far as they are not used exclusively or principally for medicinal, surgical or veterinary practice; ozone apparatus for purifying the air. ....	IV	300	-
809.	Electric apparatus, devices and instruments used for toilet and beauty purposes, such as electric instruments for drying the hair, for shaving, for removing and curling the hair, also hair brushes, combs, hand dryers, etc.; electric apparatus, devices and instruments for massaging the body, as well as electrodes therefor, in so far as they are not used exclusively or principally for medicinal, surgical or veterinary purposes.....	IV	800	-
	Special provision. - Electric clippers are not included in this Number but are dutiable under No. 672 - XII.			



810. Electric fireplaces, stoves, kitchen oven, roasting ovens, kitchen heaters and cooking plates, including electric cooking boxes; electric machines for washing dishes and linen, motors for household use and other electric machines, apparatus and devices, n.s.m., for household use. .... IV 800 -

811. Food warmers for table use, toasters, kettles, tea-and coffee-pots, egg cookers, shaving bowls, etc., with direct electric heating, and other similar articles n.s.m., for household use, for hotels and for similar purposes, or for toilet or travelling use. .... IV 800 -

812. Electric machines, apparatus and devices, n.s.m.  
 I. Cleary used for industry..... III 50 20  
 II. Others ..... IV 300 20

813. Insulated wires and cables for electric conductors:  
 I. Enveloped by weaving or plaiting, wound, covered with textile products (threads, yarns, etc.) containing silk or artificial silk..... IV 300 -  
 II. Other:  
 (a). Not weighing more than 10 kilogs. per 100 metres..... IV 100 -  
 (b). Weighing more than 10 kilogs. per 100 metres. .... II 50 -

Special provision. Wires used for technical purposes and mentioned in No. 707 are excluded from this Number.

814. Cable fittings (junction boxes, cross-pieces, branch boxes, distribution boxes, end sleeves, house splice boxes, safety fuse boxes and the like..... II 50 -

815. Cable eyes, cable couplings, cable sockets, branch terminals and connecting bolts, supporting, holding and connecting terminals, sleeve-joints for conductors, crown terminals, battery and accumulator terminals, small branch tubes and other similar articles for joining and connecting electric conductors. .... II 50 -

816. Support and installation material for electric conductors, such as insulators, insulator supports, insulating pulleys and terminals, leading-in and leading-through tubes, tube sockets, measuring- and distributing-boards, branch boxes and other articles of this type, in so far as they are not specially mentioned elsewhere; safety tubes for electric conductors (Peschel, reinforced, and Bergmann tubes, etc.) as well as fittings and joints therefor (bends, T-pieces, crosspieces and boxes, branch sleeves, saddles, dowels, etc.)  
 I. Insulators ..... IV 100 -  
 II. Other  
 a. .... II 50 30  
 b. .... II 50 -

817. Fuses and contacts thereof; safety devices and their fillings, fixing rings contact screws, plugs, cartridges and the like; tubular fuses; strip and wire fuses for immediate use; safety fuses for standards; automatic maxima, minima and no voltage cut-outs or reserve current switches; horn shaped, electrolytical



and vacuum lightning arresters and cartridges for these lightning arresters; roller lightning arresters, shunting excess voltage devices, and other articles, apparatus and instruments, n.s.m. even if combined with each other, for limiting and/or protecting against electric current or tension or atmospheric discharges ..... II 50 -

818. Adjustable resistances, and tension regulators, starting resistances and other starting devices, as well as similar articles and devices for regulating electric current and/or tension, n.s.m.; low frequency coils, n.s.m. .... II 50 -

819. Tools, devices and apparatus for closing, breaking or commutating electric circuits or for joining or connecting up electric machines, devices or apparatus (switches, contacts, plugs, distributing boxes and boards, etc.), as well as automatic cut-outs for controlling switches - all these articles in so far as they are neither mentioned nor included elsewhere.

I. Switches for household use, even if mounted on legs, with plug contacts or fuses; plug contacts (screw and others), with connecting cables, as well as plugs; contacts, contact plates, as well as switches, circuit breakers and throw-over switches used in the installations mentioned in No. 795; legs, caps, covers and similar parts of all these articles, contact and connecting cords prepared for immediate use etc. .... IV 100 -

II. Others ..... II 50 -

Special provision. - As household switches are regarded switches for a current power of less than 20 amperes at a tension of less than 500 volts, the contact device of which is enclosed in a box, case or another form of container, and in which the current is opened, broken or thrown-over by means of a turning, pushing, rocking or similar device usually operated with the finger tips. All these articles, including pulling switches worked by means of a cord and knife switches.

820. Contact and switch apparatus, as well as automatic switches for advertisement lighting and other optical advertisements, as well as for stage lighting; electro-automatic regulators for arc lamps; current limiters for limiting the quantity of current in order to supply it at a flat rate and other limiters of this kind, including time switches n.s.m., used for similar purposes. .... II 100 -

821. Lifting magnets and other magnets used as working implements. .... II 50 -

822. Lamp holders and lamp shade holders, ceiling rosettes (pendant rosettes), ceiling and wall accessories insulating rings, conductor accessories (verloopfittings), nipples, suspension clips, counterweights for rise and fall pendants and similar electric lighting articles, even if combined with switches and the like, as well as non-metallic frames, n.s.m. for electric lamps. .... IV 300 -



823.	Photo-electric cells, such as selenium cells, Karolus cells, Philips cells, etc. n.s.m. ....	IV	300	-
824.	Cups and other receptacles and lids, for electroplating units, as well as electrodes and mountings for these units.....	III	50	-
825.	Electrodes, boxes and separators for accumulators, n.s.m. ....	II	50	-
826.	Objects of carbon (even if of graphite) for electrical purposes, such as carbon brushes for dynamos, carbon rods and tips for electric lighting, etc. mounted or not, n.s.m.	II & III	50	-
827.	Discs, rings, caps, boxes and other articles for electric insulating or for protecting from electricity, or rubber, ebonite, megohmite, ambroid, bakelite, galalith and similar products, n.s.m. ....	IV	100	-
828.	Resistance material for electric-heating (silit, cryptol, etc.) and rings, tubes, bars, grills, etc., of these materials, as well as incandescent wire units, incandescent tubes and the like for electric air heaters used in factories and for other working instruments. ....	II	50	-
829.	Armatures, field-magnet systems, stators and rotors for dynamos, electric motors and similar electric machines, n.s.m.:			
	I. Clearly belonging to specified machines. Duty on these machines.	-	-	-
	II. Other.....	II	50	-
830.	Articles which, owing to their structure, make up components or spare parts of			

electric machines, apparatus or devices, n.s.m.:

I. Clearly belonging to specified machines, apparatus or devices	-	-	-
Duty on these machines apparatus and devices			
II. Other.....	II	100	-

Special provision. - For the application of this Number, electric machines, apparatus and devices are solely considered to be those which produce electric current or are charged with electricity, as well as machines, etc., which are switched on to a circuit of electric conductors in order to regulate the power and/or tension of the current, or in order to transform electric current. Electric motors are also classified with the above mentioned machines, etc.

SECTION XVII. - CONVEYANCES.

CHAPTER 74. - Rolling stock and stationary plant for railways or tramways.

831.	All kinds of locomotives, with or without tenders; locotractors; vehicles for the conveyance of passengers and goods, with or without their own motive power (rail motor cars, motor wagons, etc.); working and repair wagons; inspection vehicles; trolleys and all other rolling stock for railways and tramways; parts n.s.m., of such rolling stock, such as lower and upper frames, pairs of wheels, tires, axles, hubs and centres for wheels, grease boxes, axle boxes, suspension springs, brakes and parts thereof, haulage and shock devices (buffers, buffer springs, couplings, screw couplings, etc.), etc.	II	0	0
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Special provision. - For the application of this Number, rolling stock for railways is considered as including also rolling stock for country tracks, building, factory and mine tracks, but only in so far as these devices belong to ordinary level tracks. Conveyances belonging to other country, building, factory and mine tracks pay duty under No. 723 - II.

832. Stationary material for railways and tramways, such as safety devices, buffer blocks with or without spring buffers, stationary devices for feeding locomotives with boiler water or fuel or else for loading or unloading wagons, turntables, sleepers and other similar material; signalling apparatus, warning devices for level crossings, devices for working switches and signals, semaphore signals, semaphore posts, signal discs and signal arms, as well as similar articles, including parts of the devices, apparatus and articles mentioned above - all these articles in so far as they are neither mentioned nor included elsewhere..... II 0 -

CHAPTER 75. - Automobiles, bicycles and other vehicles.

General provisions.

1. For the purpose of applying this Chapter automobile and other traveling fire engines, as well as hose tenders, escape and similar fire-brigade cars, even if fitted to carry firemen at the same time, are not considered as being vehicles, but are dutiable in accordance with No. 765.

2. Similar, and in so far as they are not otherwise provided for, other vehicles which are integral parts of working machines, apparatus and devices are not assessed under this Chapter. Such vehicles pay the corresponding duty of the machines, apparatus and devices to which they belong.
3. In the case of vehicles combined with working machines, apparatus or devices, not coming under provisions 1 or 2, such vehicles and machines, apparatus or devices pay their appropriate duties.
4. Exclusion from assessment under this Chapter is only applied in so far as the vehicles are imported at the same time as their corresponding machines, apparatus and devices, and does not apply to parts and accessories thereof which are imported separately.

833. Tractors, handtractors of more than 5.P.K. and similar traction mechanisms, not running on rails, as well as parts and accessories either in built-up or c.k.d. condition... II 50 20

Special provision  
Handtractors of less than 5.P.K. are placed under No. 774

834. Automobiles and other vehicles n.s.m., not running on rails and self-propelled: delivery vans.

- I. Automobiles for passenger transport as far as not classified under subsection III
  - a. in completely knock down (C.K.D.) condition:



1. Jeep.....	II	50	30
2. Capacity 8 up to and including 14 persons inclusive driver.....	II	50	20
3. Capacity 15 passengers or more	II	50	20
4. not classified under 1, 2, 3, mentioned up here:			
aa. Delivery vans .....	II	50	30
bb. Other.....	III	300	-
<u>b.</u> not in C.K.D. condition (built up):			
1. Jeep.....	IV	300	-
2. Capacity 8 up to and including 14 persons.....	IV	300	-
3. Capacity 15 passengers or more .....	IV	300	-
4. not classified under 1, 2, 3, ..	IV	800	-
II. Trucks including other similar vehicles for conveyance of goods as far as not mentioned in subsection I & III, even if fitted with a hoisting device; pick-up, power wagons and tank cars,			
a. in complete knock down condition	II	50	-
b. Others .....	IV	300	-
III. Ambulances, invalid cars, hearses, trail cars, mobil, workshops, vehicles with workplatform (montagewagons), watering, sweeping cars, refuse and faeces car, all these vehicles even if fitted with hoisting and/or pumping device.....	III	100	30
IV. Forklift and forklift truck.....	II	50	-
835. Bodies, cases and similar upper parts for the vehicles mentioned in No. 834, as well as parts thereof, including their hoods, hood frames and the like.....	IV	300	-

836. Chassis and other lower parts, chassis frames, axles, wheels, wheel rims, rim bolts and pegs, valves, springs, mudguards, brake drums, clutches, speed-change gear, steering gear, brakes, radiators, bonnets, shock-absorber and other similar parts of the vehicles mentioned in No. 834, as well as parts thereof such as steering wheels and the like.			
I. Complete chassis with motor, with or without driver's cabin as well as ventilator, spring, splash-board and radio tower .....	IV	300	20
II. Others .....	II	50	20
Special provision. - Automobile tyres are not included under this Number but under No. 235.			
837. Accessories and equipment for automobiles, such as lamps; head lamps; search lights; dip-switches; instruments and devices for signalling and warning (horns, direction indicators, stop lights, etc.); instrument panels; driving mirrors; windscreen wipers; air pumps, jacks, tyre-removing levers and other tools; spare-tyre holders and luggage carries; luggage racks, and bumpers; running board mats; tyre, wheel, spring and radiator covers; trunks; tool cases; non-skid chains and the like; mascots and other decorations for automobile radiators(see No. 854)..			
I. Lamps, light-regulators, instruments and devices for signalling and warning (horns, direction indicators, stop lights, etc.) instrument panels, driving mirrors, windscreen wipers; air pumps, jacks; spare-tyre holders and luggage carries; tyre removing			



levors and other tools; bumpers, and other items in this number which are necessary under Traffic regulation ..... II 50 30

II. Others ..... IV 800 30

Special provision. - Tools which, although manufactured specially for automobile use, do not generally belong to the equipment of automobiles, are not dutiable as automobile accessories or parts in so far as they are not otherwise provided for.

838. All kinds of cycles, with the exception of rail and water cycles and of children's toy cycles:

I. Cycles not having their own motive power, even if not quite complete, and fitted or not for the conveyance of goods, invalids or the wounded.

a. Imported in c.k.d. condition for assembling industry ..... II 50 20

b. Other ..... IV 300 30

II. Motorcycles, even if not quite complete ..... IV 800 30

III. Sidecars, trailers and forecars for motorcycles, as well as lower frames (chassis), bodies and other upper parts, for these vehicles .. IV 800 -

839. Parts of cycles, such as frames, axles (pedal gear-, hub-and pedal axles), cranks, pedals, front and rear forks, driving wheels, rims, spokes, driving chains, chain, wheels, free wheels, steering devices, brakes, saddle frame tubes, saddles, mudguards and mudguard rods, foot rests, lamp brackets, handlebar grips, brake and pedal blocks, dust and oil caps, valves and the like,

including ball joints, crown pieces and other similar joints for assembling frames and fitting front and rear forks, pedal axle cones, spoke nipples and spoke nipple-plates and similar accessories and bell and steel balls all these articles in so far as they are neither mentioned nor included elsewhere and being or not in an entirely finished state:

I. Clearly destined, owing to their characteristics or structure, to be used with motorcycles..... IV 300 30

II. Other.

a. frames, rims mudguards and undguards rods, footrests, handle bar grips, pedal and brake blocks ..... IV 100 30

b. Other ..... II 100 20

840. Cycle accessories and equipment, n.s.m.:

I. Baskets, bags and similar articles for carrying on cycles articles of personal use, documents or the like; searchlights, head lamps, driving mirrors, warning and signalling apparatus (excluding bells), pillion saddles and windscreens for cycles, dynamo lamps and parts thereof .... II & IV 300 -

II. All other articles, such as lanterns, reflectors, luggage carriers, walking-stick clips, chain cases, skirt and knee guards, mudguard flaps, tool bags, air pumps, pump holders and the like ..... II & IV 100 -

841. Vehicles other than cycles, not intended to run on rails and not having their own motive power:

I. For passenger conveyance:



- (a). Landaus, landaulets, coupes, victorias, cabriolets, tilburies, hunting coaches, wicker carriages, bendies, sulkies, donkeys, goat and pony carts, rickshaws, chaises, travelling coaches, cabs, calashes, dogcarts, hackney coaches and other similar passenger conveyances, not including omnibuses, trolley-buses and similar carriages, not ambulances and invalid carriages; children's perambulators, mail carts, sports carriages and similar means of conveyance for children. IV 800 -
- (b). Omnibuses and other passenger conveyances not covered by letter (a), including hearses wheeled stretchers and invalid chairs, also invalid conveyances, fitted with a device by which they may be pushed or driven mechanically by hand or foot
  - 1. Wheeled stretchers and invalid chairs, also invalid conveyances, fitted with a device by which they may be pushed or driven mechanically by hand or foot ..... II 50
  - 2. Other ..... IV 300 -
- II. Vehicles for uses other than the conveyance of people, such as for commercial industrial and agricultural uses and for conveying loads, etc.:
  - (a). Built to be used in industrial or agricultural concerns for

- specific purposes connected with the production, such as malt and latex carts, etc. IV 100 -
- (b). Load and transport vehicles; grobaks; delivery, transmen's and removal vans; carts for draining cess-tanks; street-vendors' carts; cisters carts for watering streets; first aid carriages; other than passenger conveyance, not coming under letter (a), in so far as they are not included in letter (c) below ..... IV 100 -
- (c). Waggons for serving food and drinks or for selling smokers' or other articles in hotels, restaurants, theatres or similar establishments; similar waggons for household use. IV 800 -
- 842. Parts and accessories of vehicles, n.s.m.:
  - I. Hoodsm hood frames, chassis, coachwork, seats, wheels, axle boxes, axles, lanterns, bells and other similar articles used with the conveyances dutiable according to subsection I (a) of No. 841, including all wheels n.s.m. composed of wire spokes; articles clearly belonging to the vehicles mentioned in subsection II (c) of No. 841. IV 300 -
  - II. Other, clearly belonging to vehicles mentioned in subsection II (a) of No. 841 or clearly consisting of accessories of these vehicles ..... IV 50 -
  - III. All other articles classified under this Number ..... IV 300 -



Special provision. - Hubs, spokes, rims, poles, roof hoops and hood hoops, as well as similar parts of vehicles, only roughly shaped or hewn, are not included in this Number.

CHAPTER 76. - Aircraft and watercraft.

A. - Aircraft.

General provision. - By Government Ordinance, rules may be laid down for the duty-free admission of parts and accessories classified under this Chapter or under other Chapters and intended for aeroplanes and other heavier than air apparatus.

843.	Airships and balloons, with or without propelling machines .....	II	50	-
844.	Aeroplanes and other heavier than air apparatus .....	II	0	-
845.	Bodies, fuselages, landing floats and undercarriages, as well as airscrews, airscrew parts and other similar aircraft parts and accessories, n.s.m.	II	-	-

Special provision  
Other instruments which are specially used for aircraft service at airport are subjected to the same duties of aircraft item

846.	Ships, boats, tug-boats and other vessels, including hydrogliders, pontoons, buoys, mud boats, dredgers, sand suction dredgers, flating elevators, cranes, derricks, bunkers, dry-docks and the like, including their machinery and usual ships's inventory articles belonging to, and imported with, them:			
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I.	Sea-going vessels not included in subsections II and III below; decked vessels destined, owing to their structure, to be exclusively or principally used for sea service, are regarded as sea-going vessels .....	II	0	-
II.	Yacht, hydrogliders, gigs, skiffs, wherries, canoes, folding or not, and similar craft for marine and internal navigation, with or without mechanical propulsion, including water cycles and similar articles			
	a. Yachts which are moved by machine or not.....	IV	800	-
	b. Others .....	IV	300	-
III.	Dredgers, and suction dredgers, floating elevators, cranes, derricks, bunkers, dry-docks and similar floating working equipment and workshops, including fire-floats; steam vessels not included under subsections I or II; loading boats or iron (steel), wood or concrete .....	II	50	-
IV.	All other vessels and articles classified under this Number, such as ordinary barges, launches, long-boats, pirogues and the like .....	IV	300	-

Special provisions. 1. If vessels included in subsection I are used for other purposes than those referred to in subsection I above, they shall be dutiable, according to the use to which they are put, as vessels not coming under the said subsection, unless they are exported and with due regard to special provision 5 below; however, for duty purposes, when such vessels are used as lighters



or depots, they are regarded as being loading boats.

2. For duty purposes, parts and accessories of dredgers, sand suction dredgers, floating elevators, cranes, derricks, bunkers and fire-floats, as well as similar floating apparatus and equipment, for which no special duty is provided in the Tariff, are assimilated to parts and accessories of similar non-floating apparatus and equipment. Dry-dock stocks and other similar non-mechanical working accessories for dry docks, as well as pontoons for dry-docks, pay the same duty as dry-docks.
3. For duty purposes, hulls of vessels are assimilated to the vessels of which they will form the hull.
4. For the application of the Tariff, vessels, including hulls and wrecks, destined to be broken-up, are not considered as being vessels. Special articles which will be removed on breaking-up shall be considered as being imported independently. Metal wares, clearly destined to be no longer used as such, but to be re-smelted, are considered as being raw metal in pieces. Vessels destined to be sunk are not liable to duty.
5. Anchor buoys and accessories thereof do not come under this Number but under No. 581.

SECTION XVIII. - SCIENTIFIC AND PRECISION INSTRUMENTS AND APPARATUS; CLOCK - and WATCHMAKERS' WARES; MUSICAL INSTRUMENTS.

CHAPTER 77. - Scientific, optical and precision instruments and apparatus, as well as other instruments and apparatus not included elsewhere.

847. Surgical instruments, even if in bags, cases, etc. .... II 0 -

Special provisions.

1. As surgical instruments are solely regarded devices which are clearly destined for surgical (including dental surgical) treatment (endeavours to heal wounds, injuries, etc., of the human body or animals by mechanical means) and having at the same time such characteristics that their accurate manipulation requires a surgeon's hand.
  2. As surgical instruments inter alia; Surgeon's cases, bistouries, lances, scissors, forceps, tweezers, saws and needles (including radium needles); probes, trocars, introduction tubes, catheters bougies, cupping glasses, clips for wounds, hypodermic syringes; forceps and other maternity instruments; machines for dental surgery, galvanocautic burners or bistouries, eye magnets and other similar magnets, as well as narcotic masks and apparatus.
848. Instruments for medical or surgical examination (such as mouth, throat, nose, ear and eye mirrors; cystoscopes, stethoscopes, hemodynamometers and Röntgen apparatus for medical photography and for radioscopy, including eye-glass cabinets); instruments and



apparatus, n.s.m. for lighting, light baths, heating, electrization or massage, used exclusively or principally in medical, surgical or veterinary practice, as well as their electrodes and the like; supports, tables and other devices for medical radiographic, radiosopic and radio-therapeutical installations, as well as parts of these devices, such as their radiosopic screens and boxes classified under this Number. ....

849. Examination and operating tables and chairs, instrument and dressing tables, as well as similar furniture for medical or surgical use, n.s.m.; dissecting tables and tables for corpses; leg holders and pelvis supports, as well as similar articles used for operations and splints, III 100 -
850. Orthopedic appliances (appliances for correcting body deformities, hernias, etc.); artificial limbs; trusses; leg straighteners; crutches for the crippled and lame; soles for flat feet and arch supports; dentiphones, ear trumpets and other apparatus for persons with hard hearing; antiphones and other similar articles to be worn on the body for deadening sounds; oxygen masks and all other articles, n.s.m., used for protecting the body from noxious substances or rays; apparatus n.s.m. for administering medicine and for nursing the sick, including radium cups, radium compresses and the like instruments for restoring to consciousness drowing and fainting persons -all these articles, including charges for gas masks, radium cups and the like ..... II 50 -

Special provision. Asbestos masks, such as those used for protecting the face when soldering, smelting and working metals, are excluded from this Number and are dutiable under No. 455.

851. Analytical balances, including their corresponding cabinets and boxes and weights imported with such balances.. II 100 -
852. Water, gas and electricity meters. II 100 -
853. Voltmeters, ammeters and wattmeters, frequency meters, instruments for measuring phase displacement, insulation testers and ohmmeters, galvanometers, measuring bridges, resistance benches and other instruments for measuring electricity, whether recording or not, n.s.m. .... II 50 -
854. Voltmeters and ammeters, oil pressure gauges, petrol level indicators, cooling water temperature gauges and other instruments, n.s.m. of the same kind as those generally used for automobiles. .... II 50 -
855. Cyclometers, pedometers, speedometers, pace-recorders, tachometers, taximeters and other similar revolution, walking speed, speed and distance recorders, used on vehicles or by riders or pedestrians, indicating in any manner the distance travelled or the fare payable for the journey - all these articles, in so far as they are neither mentioned nor included elsewhere..... II 300 -
856. Recording instruments and apparatus used in games and competitions, such as billiard markers, measuring apparatus used for speed competitions and



the like; speed measuring instruments in the shape of watches, known as stop-watches, as well as instruments and apparatus used for indicating the time taken for any game..... IV 300 -

857. Planimeters, curvimeters, grotto-meters, monopodographs and other similar mechanically worked measuring instruments; instruments and apparatus for counting persons, piece goods, votes and similar units or used in selling apparatus for recording or indicating quantity, weight and the like..... IV 300 -

858. Liquid meters (areometers, densimeters, alcoholometers, lactometers, etc.), combined or not with thermometers, as well as sets composed of liquid meters and thermometers, and whether or not with a graduated glass a stemmed glass and other similar assessories..... III 100 -

859. Thermometers and other temperature measures (pyrometers, etc.), whether recording or not, n.s.m.:

I. For indicating atmospheric temperature and bath-thermometers.. IV 300 -

II. Clinical thermometers ..... II 50 -

III. All other articles classified under this Number:

(a). Destined, by reason of their characteristics or arrangement, to be used as industrial working instruments... II 50 -

(b). Other ..... IV 300 -

Special provision. - Temperature measurers arranged to indicate temperatures of 100° Centigrade or more

or - 40° Centigrade or less are not considered as being instruments which already cannot be considered as such, owing to their special nature. Instruments which are arranged to indicate such temperatures are considered as coming under subsection III (a) of this Number.

860. Barometers and hygrometers:

I. With a thermometer mounted on a panel or provided with a hand or scale for indicating the probable weather, including "chalet" form hygrometers and similar weather forecasting apparatus..... IV 300 -

II. Pocket barometers, combined or not with a thermometer and a compass, as well as sets composed of these objects with a thermometer and placed in a case, called tourist cases, as well as altimeters for automobiles..... IV 300 -

III. Other, including recording barometers or barographs, as well as the corresponding thermometers imported with them ..... II 50 -

861. Measuring and counting machines, whether recording or not, for ascertaining the pressure or tension of steam or gas, vacuum, traction, liquid level in boilers, the number of revolutions of axles, the quantity produced, as well as similar working instruments, n.s.m., such as manometers, indicators, vacuummeters, compound meters, apparatus for examining smoke gas, calorimeters, stroke counters, juice-tank gauges, etc.; oil meters for feed water..... II 50 -



862.	Micrometers, sliding calipers and other apparatus, n.s.m., for ascertaining the thickness or caliber of goods; rapid screw meters and similar apparatus; calipers and similar apparatus for measuring the thickness of trees.....	II	100	-
863.	Boxes of mathematical instruments; drawing compasses (including dividers and pencil compasses), drawing pens and other similar drawing instruments, n.s.m., even if imported otherwise than in mathematical boxes.....	III	100	-
864.	Drawing apparatus and machines (pantographs, parallelographs, etc.); photographer apparatus.....	III	100	-
865.	Pocket and chart (or map) magnetic compasses; magnetic compasses in trinket form: .....	IV	300	-
	Special provision. - Pocket magnetic compasses fitted for measuring angles and inclines are excluded from this Number and are dutiable as the instruments mentioned in No. 867.			
866.	Navigating instruments and apparatus for ships, such as ships' compasses, sounding apparatus, patent logs, nautical parallel rulers and the like; navigating instruments and apparatus for aircraft, such as altimeters, inclinometers and speed indicators, revolution counters, magnetic compasses, route tracers and indicators and the like, speed indicators for locomotives	II	0	-
867.	Geodetic instruments, such as theodolites, tachymeters, magnetic compasses, levelling instruments, sextants, octants, distance measurers and the like (including surveyors' squares, prisms and compasses, surveyors' tables			

	alidades, as well as similar instruments and apparatus, n.s.m.); instruments and apparatus for ascertaining and measuring inclines and measuring instruments for mines (mine theodolites, mine compasses, etc.) .....	II	50	-
868.	Spirit levels, n.s.m. (waterpas).....	III	100	-
869.	Meteorological, seismological and other instruments and apparatus built for ascertaining, observing or recording natural phenomena, n.s.m.; aeronautical and hydrometrical instruments and apparatus n.s.m., anemometers and anemographs; instruments and apparatus for observing the soil by physical means in order to reveal the presence of water or other minerals.....	II	50	-
870.	Levelling staffs, signals, surveyors' chains and other similar working instruments n.s.m. belonging to the instruments and apparatus mentioned in No. 867; fluviometric instruments.....	II	50	-
871.	Raingauges (plovimeters) .....	II	50	-
872.	Microscopes, sacenarimeters and polarimeters of all kinds.....	II	50	-
873.	Clockmakers' magnifying glasses and similar magnifying glasses for fitting in the eye's orbit .....	III	100	-
874.	Astronomical telescopes (ordinary telescopes, meridian and equatorial telescopes) .....	II	50	-
875.	Cameras:			
	I. Specially constructed for scientific research purposes (apparatus for astro- and micro-photography, as well as similar			



apparatus) or for phototopography or phototachometry.....	II	50	-
II. Other, fitted for the production of cinema films of a width more than 16 millimeters on a length of 120 metres or more, or fitted for the production of cliches or for other industrial applications	II	50	-
III. All other cameras classified under this Number.....	IV	800	-

Special provisions.

1. Cameras for photographing sound are excluded from this Number and are dutiable as radiotelephone apparatus (No. 792-II).
2. Photomaton cameras and the like which automatically take, develop and deliver portraits are also considered as being included in subsection III of this Number.

876. Parts of cameras and other articles, n.s.m., for photography:

- I. Objectives, aplanats, anastigmats and other mounted lenses imported separately; boxes, plate-holders, small inner frames; small lens panels; bellows; bellow frames (aderten); snapshot, time exposure and roller-blind shutters, as well as releases and pistons and bulbs therefor; view finders; range finders; periscopes; round levels; euryscopes; plummets; stands and other similar parts and accessories n.s.m.:
  - (a). Clearly belonging to photographic cameras.  
Duty on correspondence apparatus.

(b). Other .....	IV	800	-
II. Enlarging and reducing apparatus, including enlarging tubes and megascopes; copying apparatus; copying frames; printing frames; vignettes; multipliers and other apparatus for copying or multiplying photographs, picture postcards and similar articles; also vignettters.....	IV	300	-
III. All other articles classified under this Number, such as dark room articles, magnesium lamps, etc.....	IV	300	-
877. Projection apparatus and apparatus for reproducing photographed or synthetic music or other sounds:			
I. Projection apparatus specially constructed for scientific demonstrations or observations (microscopic, epidimsopic and similar projection apparatus) .....	II	50	-
II. Appliances for projecting sound and/or other films more than 16 millimetres in width.....	II	50	20
III. All other articles classified under this Number .....	IV	800	30

Special provision. - Unless they clearly make up a whole with apparatus mentioned in this Number for reproducing photographed or synthetic music, apparatus for amplifying sound are excluded from this Number and pay the same duty as radiotelephone apparatus (No. 792 - II), with due regard to the special ruling concerning loud speakers.

878. Parts of the apparatus mentioned in the



preceding Number, as well as articles used when projecting films, such as projection reels, screens and apparatus for cementing broken films:

I. Clearly belonging to the projection apparatus mentioned in subsection I and II of the preceding Number.....	II	50	-
II. Other .....	IV	800	-
879. Spectacles, eyeglasses, pince-nez and other mounted ocular glasses, as well as lorgnettes, including sleeping, dust and sun glasses and other eye-protecting glasses; mounted reading and magnifying glasses, thread counters and lenses, n.s.m.; mountings and parts of mountings used for each of these articles (see No. 504, 505)			
I. Spectacles and other mounted glasses coming under this Number, the mounting of which is entirely or partly composed of precious metals, or is covered or coated with the latter, or is entirely or partly composed of precious or semi-precious stones, amber, tortoise shell, ivory, mother-of-pearl or imitations of these products, or is provided with fancy work set therein or applied thereon or with other decorations, as well as mountings and parts of mountings composed, coated, plated or decorated in the same manner, including sleeping, dust and sunglass of all kinds .....	IV	800	-
II. All other articles classified under this Number .....	IV	300	-

Special provision. - Articles used in oculistic practice are not included in this Number.

880. Opera, hunting, sports, field, marine and other spy-glasses n.s.m., including telescopes on stands and telescopic sights, as well as sportoculars (opera or spy-glasses set in spectacle mountings) .....	IV	800	-
881. Stereoscopes, stereoscopic spectacles, monocles (not being ocular glasses), pantoscopes and similar apparatus used for viewing pictures, photographs, etc., as well as magnifying glasses for postage stamps .....	IV	800	-
882. Optical signalling apparatus (heliographs and the like) and sun dials.....	IV	300	-
883. Terrestrial or celestial globes, as well as planetariums, telluriums and other apparatus used for demonstrating the movements of celestial bodies.....	II	50	-
Special provision. - Globes and other articles coming under this Number, having by their own character the characteristics of decorative or desk articles are excluded from this Number, and, for the application of the Tariff, are considered as being fancy articles made of the material which is predominant in their manufacture.			
884. Demonstration instruments for teaching physics, chemistry and mechanics.....	II	50	-
885. Instruments and apparatus for observing measuring, checking, recording or examining or for demonstrative purposes, n.s.m.:			
I. Working instruments for industrial or technical applications or for agricultural purposes .....	II	50	-
II. Others .....	II & IV	50	-



886. Lenses, prisms and other optical glassware, polished or cut, as well as objectives and oculars, n.s.m.:

- I. Spectacle glasses and other ocular glasses of the same type
  - a. plano sunglasses ..... IV 300 -
  - b. other (see No. 504) ..... II 100 -

- II. All other articles classified under this Number:
  - a. Clearly belonging to specified instruments or apparatus  
Duty on such instruments or apparatus..... - - -
  - b. Other ..... IV 300 -

887. Parts of instruments and apparatus classified under this Chapter, including stands, chests, cases, bags and the like, n.s.m.:

- I. Clearly belonging to specified instruments or apparatus  
Dutiable as such instruments or apparatus ..... - - -

- II. Other parts ..... IV 300 -

Special provision. - Stands, chests, cases, bags and similar accessories of instruments and apparatus, imported separately, are always considered as coming under subsection II of this number, in so far as they are not provided for elsewhere.

CHAPTER 78. - Clock- and watch makers' wares.

General provisions. -

1. Watches and clocks, mounted in

rings, umbrellas, walking-sticks and other articles subject to a duty of 100 % ad valorem, are dutiable with these objects as forming a whole with them. However, watches and clocks placed in, or fixed to, other objects, pay their relevant duty.

2. Spiral springs, movement wheels hands and other articles which may be used both as parts of watches or of clocks and as parts of other objects, are dutiable as parts of watches or of clocks.

888. Watches (ordinary time pieces, even if with complicated movement); watch cases, watch squares and complete or incomplete watch movements, as well as other parts, n.s.m. of these objects; and watch keys (see No. 505) ..... IV 800 -

Special provision. - Bands and the like belonging to watches to be worn on the arm or hand are not considered as parts of watches when they are imported separately (see No. 218, 251)

889. Turret, station and other clocks for buildings, as well as town clocks ..... IV 300 -

890. Clocks for the ordinary indication of time, other ..... IV 800 -

Special provision. - Brackets, cups bells, legs, stands, feet and other accessories of the clocks coming under this Number, imported at the same time as these clocks, are dutiable as forming a whole with them.

891. Marine and aircraft navigation chronometers, as well as chronometers used for scientific purposes ..... II 0 -

892. Control clocks for checking the time of labour of staffs and of watchmen's rounds or for similar uses, stationary



or portable, also keys therefor; clocks for checking the length of time taken for telephone communications and similar control clocks, in so far as they are not mentioned in Chapter 77 (instruments), as well as automatic lighting and extinguishing movements for dwelling places, and other clocks n.s.m. for regulating purposes:

I. Control clocks for checking the working time of staffs and of watchman's rounds or for similar uses, stationary or portable, also keys therefor; clocks for checking the length of time taken for telephone talkings, in so far as they are not mentioned in Chapter 77 .....	III	100	-
II. Others .....	IV	300	-
893. Movements, complete or not, as well as cases, mountings and other parts of clocks, as well as keys therefor, n.s.m. ....	IV	300	-
894. Clock movements for recording apparatus and other clock movements performing a certain action in instruments, apparatus or devices, as well as parts thereof, n.s.m.:			
I. Clearly belonging to instruments, apparatus or devices			
Duty on such instruments, apparatus of devices .....	-	-	-
II. Other .....	IV	300	-

CHAPTER 79. - Musical instruments.

895. Pianos, organs, harmoniums, grand pianos, electrochords, spinets,			
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harpsichords and other similar keyboard instrument .....	IV	800	-
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896. Gramophones, graphophones, phonographs, musical boxes, music automats, orchestrions, barrel organs, electric pianos and other similar instruments which produce music or sounds wholly or partly by mechanical means (even if belonging to projection apparatus) or which record music or sounds; pianolas, phonolas and other similar apparatus used to play mechanically musical instruments, as well as automatic apparatus for connecting on to radiophone transmissions and electro-magnetic, electro-dynamic and like loudspeakers used for radiotelephone purposes and for musical instruments also dictaphones and tape wire records and tapes and wire therefor (see No. 792) .....	IV	800	-
897. Percussion, wind and string instruments. Mouth-organs, and accordions, harps, guitars, mandolins, zithers, and other musical instruments, n.s.m.; castanets, cymbals, tambourines, drums, triangles, gongs, gamelangs, Chinese bells, jazz apparatus, including machines for imitating noises and similar articles .....	IV	800	-
898. Parts and accessories of musical instruments:			
I. Music rolls, cylinders, plates and similar articles used in mechanically producing music or sounds, including printed post-cards for gramophones, as well as rolls, cylinders and plates for carillons, orchestrions, pianolas, musical boxes and similar articles .....	IV	800	-



II. Cases, covers and movements for musical instruments, key-boards, sounding boards, keys, pendals, organ pipes, bellows and mechanisms for key-board instruments; piano, violin and other musical strings; bridges, string holders and pegs for string instruments; chalumeaux monthpieces, reeds and stops for wind instruments; deiving mechanisms (also called motors), springs, sound boxes, pick-ups, record changers, horns, arms, needles and needle holders for phonographs, gramophones, graphophones and similar musical instruments; bows, drum- and kettle-drum sticks; plectras and rings for playing the mandolin and the zither; conductors' batons; tuning forks and mouth diapasons; phonometers and metronomes; mutes; capodastros, chin rests and small pads for violin players; music stands, as well as other parts and accessories n.s.m. of musical instruments; fiddler's resin in tablets or packed otherwise (see No. 59) as well as boxes fitted to carry gramophone records and music playing articles .....	IV	800	-
III. Records of a composition other than wax, such as aluminium, for recording music or sounds also tapes/wires for tape/ wire recorders (see No. 194) .....	III	300	-

SECTION XIX. - ARMS AND AMMUNITION.

CHAPTER 80 - Arms.

General provision. - For the application of this Chapter, ceremonial arms

are considered as being ordinary defensive arms. Whereas the fact that arms are no longer fit for use, or are no longer used for other than decorative purposes or for collections, is not taken into consideration.

899. Epees, sabres, bayonets, foils, dirks, hunting knives, daggers, kris, klewangs, dagger-knives, pikes, halberds, lances and other naked arms, as well as life-preservers, knuckle-dusters, and other similar defensive weapons n.s.m.; breast plates and parts thereof, coats of mail, shields similar articles; hilts, handles, blades, sheaths, baldricks, sword-belts and fixing straps for such arms, as well as other parts and accessories thereof .....	IV	800	-
900. Guns, rifles, carbines, pistols, revolvers and other portable fire-arms, as well as gun-sticks, for defensive, hunting or shooting purposes, etc.; including airguns and air-pistols, shooting-gallery rifles, blank-cartridge pistols for frightening or alarm purposes and similar articles:			
I. Imported by or for the Government..	II	50	-
II. Other .....	IV	800	-
901. Parts, and accessories n.s.m. of firearms and accessories n.s.m. of firearms and of the other articles mentioned in the preceding Numbers, such as mechanisms (including parts thereof) used with these articles, gun-stocks, barrels, sights, aperture backsights, magazines, slings, barrel and sight protectors, cartridge extractors, ramrods and scovels, cleaning supports, arm racks, etc.; darts for airguns and air-pistols and			



other articles which are not considered as munitions:

I. Imported by or for the Government..	II	50	-
II. Other .....	IV	800	-
902. Firearms, n.s.m. (including duck-guns, cannon and mortars for firing rounds for festive and signalling purposes, as well as similar articles) and other arms n.s.m., as well as parts and accessories thereof, n.s.m.:			
I. Imported by or for the Government...	II	50	-
II. Other .....	IV	800	-

CHAPTER 81. - AMMUNITION.

903. Ammunition, including articles required for shooting purposes, ready for use, such as charged cartridges and gun-cartridges, charged shells, etc.; ammunition for mortars, throwing bombs, depth charges, hand grenades and similar articles destined to explode; spread gas or ignite; component parts n.s.m. of the abovementioned articles, such as cases for cartridges, bombs, grenades and gun-cartridges, bullet jacketing, rifle bullets, cartridge wads, etc.:			
I. Imported by or for the Government...	II	50	-
II. Other .....	IV	800	-

SECTION XX. - VARIOUS KINDS OF GOODS AND PRODUCTS NOT INCLUDED ELSEWHERE.

CHAPTER 82. - Wares of carving or moulding material or of artificial plastic material.

General provision. - For the application of the Tariff; natural coral, ivory, tortoise shell, mother-of-pearl, yellow amber, jet or meerschaum must also be taken to include imitations of these products, excluding imitations manufactured from celluloid, galalith, bakelite and similar artificial plastic material.

904. Natural coral:			
I. Unmounted, merely carved, polished, perforated or worked in a similar manner, but not yet shaped into the form of objects such as beads (see No. 17).....	IV	300	-
II. Other articles of this material even if combined with other wares, n.s.m. ....	IV	800	-
905. Ivory, tortoise shell, mother-of-pearl, yellow amber, ambroid (pressed amber dust), jet and meerschaum (see No. 17 and No. 933).			
I. Merely in plates, sheets, bars or pieces cut or sawn into a regular or definite shape, whether or not bleached, carved or polished or similar surface-worked .....	IV	300	-
II. Other articles of these products, even if combined with other wares, n.s.m..	IV	800	-
906. Feather quills and articles made therewith:			
I. Feather quills, as well as writing quills, small handles for paint brushes and mouth-pieces of cigar- and cigarette holders and other articles of this material, n.s.m. not having the characteristics of fancy articles...	IV	300	-



	II. Fancy articles n.s.m. and tooth-picks, of feather quills .....	IV	800	-
907.	Horn, bone, whalebone and other raw animal materials n.s.m. which may be used for carving purposes, as well as raw vegetable materials destined for car- ving purposes (coconut shells, ivory nuts, etc.), excluding wood and cork and products assimilated to them for assessment purposes (see No. 18):			
	I. In plates, bars or pieces cut or sawn to a regular or specified shape, whether or not bleached, stained, tinted carved or polished or similarly surface- worked .....	IV	300	-
	II. Other articles of these materials, even if combined with other wares n.s.m..	IV	800	-
908.	Celluloid and other plastic materials n.s.m. (viscoid, cellophane, cellon, cellite, galalith, bakelite, plastic carbon, etc.):			
	I. In plates, sheets, bars or pipes, un- worked or solely carved, roughened or polished or similarly surface-worked- all these articles with the exception of those which are destined, as are transparent uncoloured celluloid and cellon, to be used as glass or, as is cellophane, to be used for packing purposes .....	II & III	100	-
	II. Others under this Number to be used packing purposes.			
	a. Cellophane paper .....	IV	300	30
	b. Others .....	II & IV	300	-
III.				

	a. Teeth brushing hair (Bristle wire) not more than 3 cm length .....	III	100	-
	b. Other .....	IV	300	-
	Special provision - Partial or whole exemption from import duties may be accorded to Poly-ethylene paper used for fertilizer manufacturing Factories and nylon threads used for fishery, by the Minister of State Income Expenditure and Controle.			
909.	Body linen (collars, cuffs and others) of celluloid or of similar materials, combined or not with fabrics .....	IV	800	-
910.	Sculptures, statuettes; animal figures; groups of statuettes and animals; reliefs; frames; bowls, vases and other flower and plant holders; lamp shades; souvenirs; Christmas and New-Year cards; signets; letter-openers; small postage stamp boxes; articles n.s.m. for lavatories, including sponge holders, hair bags and similar articles and small soap boxes; holders for travelling toilet articles; photograph stands; tobacco jars, cigar boxes, pipe racks, ash trays and other smokers' ar- ticles n.s.m.; jewel boxes; trinkets and all other decorative and desk articles, as well as fancy articles not yet mention- ed; including pommels and handles for walking sticks, umbrellas and the like and curtain rings - all these articles, manufactured by means of the materials specified in No. 907 and 908, combined or not with other wares; all articles n.s.m. of the abovementioned materials, provided with carvings or other decorations .....	IV	800	-
911.	Bonbonnieres, fruit bowls, egg-cups,			



drinking mugs, serviette and finger wiper rings, coasters and lids for glasses, trays, knife rests, candlesticks and all requisites for eating, drinking, serving or for the table, also household articles, including articles used for upholstery; of celluloid, galatih, bakelite or similar artificial plastic materials or of horn ..... IV 800 -

912. Antlers, horns, hoofs, teeth, nails, quills, beaks, shells, kernels, pips, seeds and fruits, mounted or arranged in any way to be used as serviceable or decorative objects, or printed, painted or provided in another way with figures or images (including carved wares). n.s.m. .... IV 800 -

CHAPTER 83. - Brushmakers' wares, paint brushes and sieves.

General provision. Brushes and other articles mentioned in this Chapter mounted with precious metals or combined with precious or semi-precious stones (even if synthetic) or with real pearls, are dutiable according to Chapter 61.

913. Brooms, with or without handles or grips, including Sapoeledis ..... IV 100 -

914. Toilet brushes (clothes-, hat-, hair-, tooth-, and nail-brushes, sharing brushes and the like) n.s.m. .... IV 300 30

915. Floor brooms, floor-scrubbing brushes, Turks' head brushes, whisks, kitches sorubbers, furniture-dusting brushes, sweeping brushes and mops for linoleum, carpet sweepers (including non-electric rotary-brush sweepers), shoe brushes, typewriter brushes, w.c. brushes, horse

brushes and all other brush manufactures' wares n.s.m.; including lamp-chimney brushes, feather dusters and the like, shoe polishers, rubbers for school blackboards, non-mechanical apparatus for polishing and serubbing linoleum, flooring and the like, as well as similar articles n.s.m. used for cleaning purposes, sponges and clouts made of metal shavings or wire for cleaning pans and other receptacles.. IV 300 -

916. Bottle-cleaning brushes and other brushes n.s.m. used as industrial working instruments, including all mechanical brushes in disk form ..... IV 100 -

917. Powder puffs as well as eyebrow and eyelash brushes, nail polishers, and sponges, for toilet purposes, provided with a handle or grip, ear-cleaners and other similar toilet articles n.s.m. .... IV 800 -

918. All kinds of paint and like brushes, n.s.m. .... IV 300 -

919. Sieves, excluding mechanically driven sieves, as well as strainers for serving coffee, tea and the like ..... IV 300 -

CHAPTER 84. - Games; toys; Christmas tree articles; sports articles.

920. Games and toys for children. Dolls, dolls' clothes, footwear and hats; children's rattles, drums and tremputs and other musical instruments which are solely considered as toys; marbles and taws; knuckle-bones; hoops; tops; skipping ropes; resilient and other balls and ball games for children; children's guns, pistols and swords;



children's gardening sets; patience and building games and blocks, including meccano sets; imitations of men, animals and other figures, as well as miniature steam engines, railways, vehicles and similar articles generally used as toys; Froebel school articles; boxes containing plaiting and embroidery work; boxes containing services, various figures or small lead soldiers, dolls' clothes or other sets or trimmings wholly or principally consisting of toys; children's swings; magic lanterns and other projection apparatus, being toys; dolls' houses and furniture; rocking horses; hand cars, children's motor-cars or tricycles, dolls' perambulators, as well as other carriages and vehicles n.s.m. for amusing children, including scooters and the like; all other articles which, by reason of their kind or packing, are clearly destined to be used as children's games or toys, or which may be considered as parts of accessories of articles coming under this Number - all these articles, in so far as they are (such as rubber tyres and picture books) neither mentioned nor included elsewhere ..... IV 800 -

921. Parlour games, games of chance and of skill and their requisites:

I. Playing cards, of paper, separated, in shoots or in another form ..... IV 800 -

II. Games of chess, draughts, backgammon, mahjong and dominoes; lotto, halma, bell and hammer games; goose; nine holes; table tennis and table football; conjuring sets; puzzles and other parlour games, games of chance and of skill; games known as "jeu de poule" "petits

chevaux", "rouge et noir", including similar games..... IV 800 -

III. Chess and draughts boards; backgammon boards; roulette-boards; tergets and wheels of fortune; shessmen, draughtsmen, dominoes, backgammon pieces and dice; dice cups, chips, boxes and small trays for chips, counters; trump indicators; cardholders and other requisites n.s.m. for the games mentioned in this Number, including boxes and racks, n.s.m. for playing cards; billiard requisites n.s.m. such as billiard balls, billiard que tips, chalk holders, etc. n.s.m..... IV 800 -

922. Articles for festivals and celebration, such as masks, dominoes, confetti, confetti balls, streamers, crackers (not being confectionery products), surprises; cotillon novelties; dance programmes; paper lanterns, garlands, flags, bonnets, caps and head-gear; rattles, reed pipes, paper trumpets; festival and celebration balloons of paper or rubber, as well as similar articles for carnivals, fancy dress halls and masquerades, not included amongst the above-mentioned articles and not classified, by reason of their kind, in another Number of the Tariff ..... IV 800 -

923. All kinds of articles for decorating Christman trees; Christman-tree stands, Christman-tree candlesticks and other requisites, as well as artificial Christman trees, decorations for Christmas dinner tables, consisting of pine cones, Christman cribs,



Christman bells and other objects more particularly destined for celebrating the feast of Christman, including all kinds of articles which are destined, according to the titles on their packages, to decorate Christman trees regardless of their composition (see No. 191) ..... IV 800 -

Special provision. - Small candles and electric articles for illuminating Christman trees are not included in this Number (see No. 191, 790)

924. Sports requisites and apparatus:

I. Athletic, boxing, fencing and gymnastic requisites, devices and appliances, such as dumb-bells, clubs, discuses, throwing weights, throwing hammers and javelins, jumping poles, relay batons, punch-balls, fencing epees and sabres, parallel bars, vaulting horses (large and small), horizontal bars, trapezes, rings and the like, for gymnastics, including appliances for gymnastics, sculling or rowing in rooms, apparatus for increasing the strength of the hands, Sandow-apparatus, as well as similar apparatus for developing the muscles, and other such devices and appliances for physical culture and improving the health (excepting the orthopedic apparatus specified in No. 850), including parts and accessories n.s.m. of all these articles, such as blades for fencing epees and sabres, rubber tips for blunting files, fencing pads, gloves and masks, boxing gloves, etc. .... IV 300 30

II. Shooting and hunting requisites, in

so far as they are neither mentioned nor included elsewhere, such as targets, clay or asphalt pigeons and machines for launching such pigeons, hunting horns, decoys and calls, as well as other instruments and objects for decoying and taking games, sporting seats, etc.; bows and arrows as well as other archery and cross-bow requisites, blow-pipes and accessories thereof, as well as catapults; requisites for cleaning charging cartridge, such as those generally used by hunters (brushes for cleaning cartridge shells, powder measures, ramrods, priming pincers, as well as applicances for unpriming and priming, cartridge setters, cartridge moulds, applicance for compressing wads, etc.) ..... IV 300 30

III. Fishing rods, lines, floats, sinkers, spoons, artificial bait (flies, fish and the like), reels and other articles n.s.m. used for angling; as to lines, they are only included if clearly destined, by reason of their manufacture of packing, to be used for angling purposes, and excluding unfinished rods..... IV 300 30

IV. Balls, nets, racquets, bats, golf clubs and hockey sticks, wickets, goals, baskets for basket ball and other similar requisites for fives, basket ball, football, rugby, cricket, hockey, tennis, golf, polo croquet, baseball and similar games; including gloves for goal keepers, leg-guards and other articles for protecting the bodies of players; hand grips for racquets, racquet strings, racquet oil and similar articles for preserving racquet strings, as well as racquet presses; bladders, outer-cases, pumps, markers for sports grounds and the like ..... IV 300 30



V. Roller skates and similar articles; floats (even if in the form of figures) and other swimming articles n.s.m. as well as all kinds of articles and apparatus n.s.m. for sports use; including apparatus for starting horse races and for launching gliders ..... IV 300 30

Special Provision; The Minister of State Income, Expenditure and Controle after having heard the Minister of Commerce may create special regulation for the import of objects included in this number.

925. Merry-go-rounds, fying chairs, toboggans, dynamometers, amusement park apparatus, marionette outfits, panopticas, panoramas and other similar apparatus, instruments and devices n.s.m. used for entertainment, as well as horses and boats for merry-go-rounds, marionettes and similar accessories thereof, including scenery and requisites for theatres, as well as requisites for circuses and similar entertainment concerns ..... IV 800 -

CHAPTER 85. - Wares of various metals (ornamental articles and articles for personal use dress requisites; penholders and pencil holders; smokers' requisites).

General provision. - Articles mentioned in this Chapter of, or combined with precious metals other than by plating or covering, or wholly or partly of precious or semi-precious stones (even if synthetic) or of pearls, or combined with stones and pearls, pay duty according to Chapter 61, in so far as they are not otherwise provided for.

926. Jewels and other articles for personal use mentioned in this Number, of base metal, wood or other carving or moulding material, artificial plastic material, ceramic material, stone or glass, combined or not with other materials:

- I. Bracelets, brooches, necklaces, coronets, head pieces (oorijzers or hoofdijzers) and their appurtenances, neck chains and watch chains, chatelaines, trinkets, charms, eardrops, ear pendants, medallions, cross pendants, medals, badges, arm- and anklebangles, finger rings, earrings, tie rings and pins, ornamental pins and clips, shawl, skirt, blouse, bonnet, collar and other clothing pins, bodice-holders, belts, ornamental and dress combs, hair slides, hair ornaments, all kinds of hat pins and their point protectors and, in general, all other articles n.s.m. of the same kind as those mentioned above for personal use, not used exclusively for practical purposes, but used accessorially or exclusively as ornaments ..... IV 800 -
- II. Rosaries and similar devotional articles ..... IV 300 -
- III. Visiting card cases and wallets, pocket comb- and fountain pen cases, cigar and cigarette cases, match cases, match box protectors, small purses, small chain bags, and purses, spectacle cases, small powder boxes, snuff-boxes, small tobacco- and sweet-boxes, protector cases for watches; clips, etc., for penholders and for pencils,



	as well as other articles for personal use .....	IV	800	-
	IV. Key rings and hooks, fan-, eye-glass- and key chains, as well as safety devices for brooches and tiepins; sleeve bands .....	IV	800	-
927.	Combs, with the exception of ornamental, dress and electric combs (see No. 926 I) .....	IV	300	-
928.	Needlecases, darning balls, knitting needle guards, stocking darners, thimbles, wool winders, thread ball holders and other similar articles, n.s.m., for embroidering, sewing, crochet work, darning, knitting and cutting out, for domestic or professional use; manufactured from base metal, bone, wood, celluloid, glalith or similar artificial plastic materials; including crochet hooks, knitting needles and other such articles n.s.m. of a similar composition, with the for dressing purposes, such as button-hooks and shoe-horns, of base metal, horn or of other common materials. (See No. 567) .....	IV	300	-
929.	Embroidery hoops, weaving looms for non-professional work and similar articles .....	IV	300	-
930.	Trouser- and tie-presses and stretchers, devices for hanging-up ties, glove stretchers, and trees not provided with a sole; folding clothes hangers and folding hat stands, as well as similar travelling articles (see No. 269) .....	IV	800	-
931.	Outfits and sets:			

I.	Outfits and sets composed of the following: Toilet, smokers', writing and sealing, ladies' handwork articles and similar sets, devotional articles; dressing requisites, such as cuff links, tie clips, apparel pins, etc.; button-hooks, shoe-horns and other articles used for dressing purposes; clothes brushes and shoe brushes, clothes hangers and other similar articles used for the care of clothing; travelling, picnic or camping services; as well as all other outfits and sets composed of articles for personal use or of services of the same kind as those mentioned above, or composed of playing cards or of other games mentioned in No. 921; including sets of tools used for the upkeep of households, apartments and for similar purposes - all these articles, in so far as they are neither mentioned nor included elsewhere .....	IV	800	-
II.	Outfits and sets, n.s.m., composed of articles for the care of flowers or plants; of articles for all decorative arts (batik-, stencil-, or poker-work, etc.) or for modelling purposes, or of articles used for stamp collecting or for other hobbies .....	IV	800	-
III.	Artist' colour boxes and paint boxes with the different painting or colouring requisites, including sets composed of the latter and fixed on cards, boards or in cases .....	IV	800	-
IV.	Outfits and sets consisting of hammer, pincers, saw and other carpentry requisites, in cases or boxes or on cards or boards, for use in the house-			



hold or by amateurs; small boxes, tablets or cards with the different tools for cutting out figures; small repair boxes for bicycles (small boxes containing various requisites for repairing bicycle tyres); Rawlplug outfits on cards or in small boxes; printing boxes (small boxes containing letters, figures and printing type, a composing stick, a type tweezer, an inking pad and a bottle of ink) and other similar outfits and sets n.s.m. for non-professional work ..... IV 800 -

932. Clothing, furniture and vehicle buttons; spring rings for fixing buttons to clothing without thread, as well as button moulds:
- I. Wholly or partly of coral, tortoise shell, ivory, mother-of-pearl, yellow amber, ambroid or jet, base metal. Of other materials, such as bone, horn, leather, ivory nut, wood, paper pulp, celluloid, glass, ceramic materials, stone or similar products or covered with textile materials or products..... IV 300 30
  - II. Other ..... IV 300 -

Special provisions: Clothing buttons, wholly manufactured from textile materials are not included under this Number but are dutiable under No. 400.

933. Trimmings and other articles n.s.m. of base metal, wood or other carving or moulding material, artificial plastic material, ceramic material, stone or glass, used for decorating

or finishing or required for the manufacture of the following articles:

- Clothes, hats and other articles of fashion, hand-made work, decorative, fancy and similar articles, such as buckles, hooks and eyes, fasteners, clasps, slides, glass beads and tinsel, cuttings, purl, etc.;
  - Footwear, such as fastening and ornamental buckles, hooks and eyes for footwear, etc.;
  - Rosaries, necklaces and other ornaments, such as small chains, fasteners, beads, etc.;
  - Albums, diaries, book covers, purses, small money bags, pipes, cigar cases and similar articles:
- I. Commonly manufactured articles used solely for practical purposes, such as hooks, eyes and lighting fasteners for footwear, fastening buckles for footwear, fittings for braces, hose suspenders and sock suspenders and whalebones for collars, clothing and corsets, clasps for purses, etc..... IV 300 30
  - II. Other, such as beads of base metal, wood, celluloid, bone, mother-of-pearl, ivory, amber; spangles; tinsel; purl; borders, fringes and tassels composed of beads of of pierced fruits or seeds; hat-, belt- and decorative buckles; facings, motifs and trimmings for ladies' dresses, belt, and hats, of beads,



shells, jet and the like; tassels  
 plaits and similar passementerie  
 wares of imitation gold or silver  
 yarn; ladies' hand-bag fasteners  
 of metal, tortoise shell or imi-  
 tations of the latter; metal  
 trimmings for purses; cap badges,  
 etc. .... IV 800 30

934. Fountain pens and stylos, with or  
 without a nib or point, as well as  
 component parts of these articles;  
 pocket penholders; pencial holders  
 and propelling pentials, as well as  
 combinations of these articles  
 with pen holders ..... IV 800 -

Special provision. - For the  
 application of this Number, the com-  
 position of the pen or point is not  
 taken into account.

935. Other penholders, including stencil  
 penholders and stencil stilettoes,  
 as well as lettering brushes ..... IV 300 -

936. Tobacco pipes, cigar and cigarette  
 holders in the form of pipes, opium  
 pipes; narghiles, cigar and cigarette  
 holders (for holding cigars and  
 cigarettes while smoking) and other  
 similar articles; narghile burners  
 (branders), pipe bowls, water bowls,  
 windguards, wind covers, stems and  
 mouth pieces, n.s.m., for all the  
 above-mentioned articles; cigarette  
 rollers, nicotine filters, pipe  
 cleaners, bowl scrapers and pipe  
 stoppers, pipe cases, cigar piercers  
 and extinguishers; tinder lighters  
 and all other smokers' requisites  
 n.s.m. .... IV 800 -

937. Cigar lighters and gas lighters,  
 tinder boxes and other objects, used  
 for producing a flame or a spark or  
 for igniting or causing to glow any  
 substances as a substitute for matches  
 (even if composed of precious metals  
 or combined with the latter otherwise  
 than by plating or covering, or com-  
 bined with precious or semi-precious  
 stones, even if synthetic, or com-  
 bined with pearls), as well as parts  
 of such articles, in so far as they  
 are not included in No. 207. .... IV 800 -

SECTION XXI. - ART OBJECTS AND  
 ARTICLES FOR COLLEC-  
 TIONS.

CHAPTER 86. - Art objects and  
 articles for collec-  
 tions.

General provision. - The Minister of  
 Finance after having heard the Minister  
 of Commerce may create special  
 regulation for objects coming under  
 this Chapter or under other Chapters  
 of the Tariff, if they are intended  
 for museums or public collections to  
 be kept therein, or if they are  
 imported by, or on behalf of public  
 bodies, for the purpose of ornamenting  
 squares, streets or public buildings, or  
 if they are imported to be transferred to  
 public bodies for such uses as aforesaid -  
 all these articles, including models  
 (maquette) thereof.

938. Oil paintings, water colours and  
 drawings (aquarelle) ..... IV 800 -

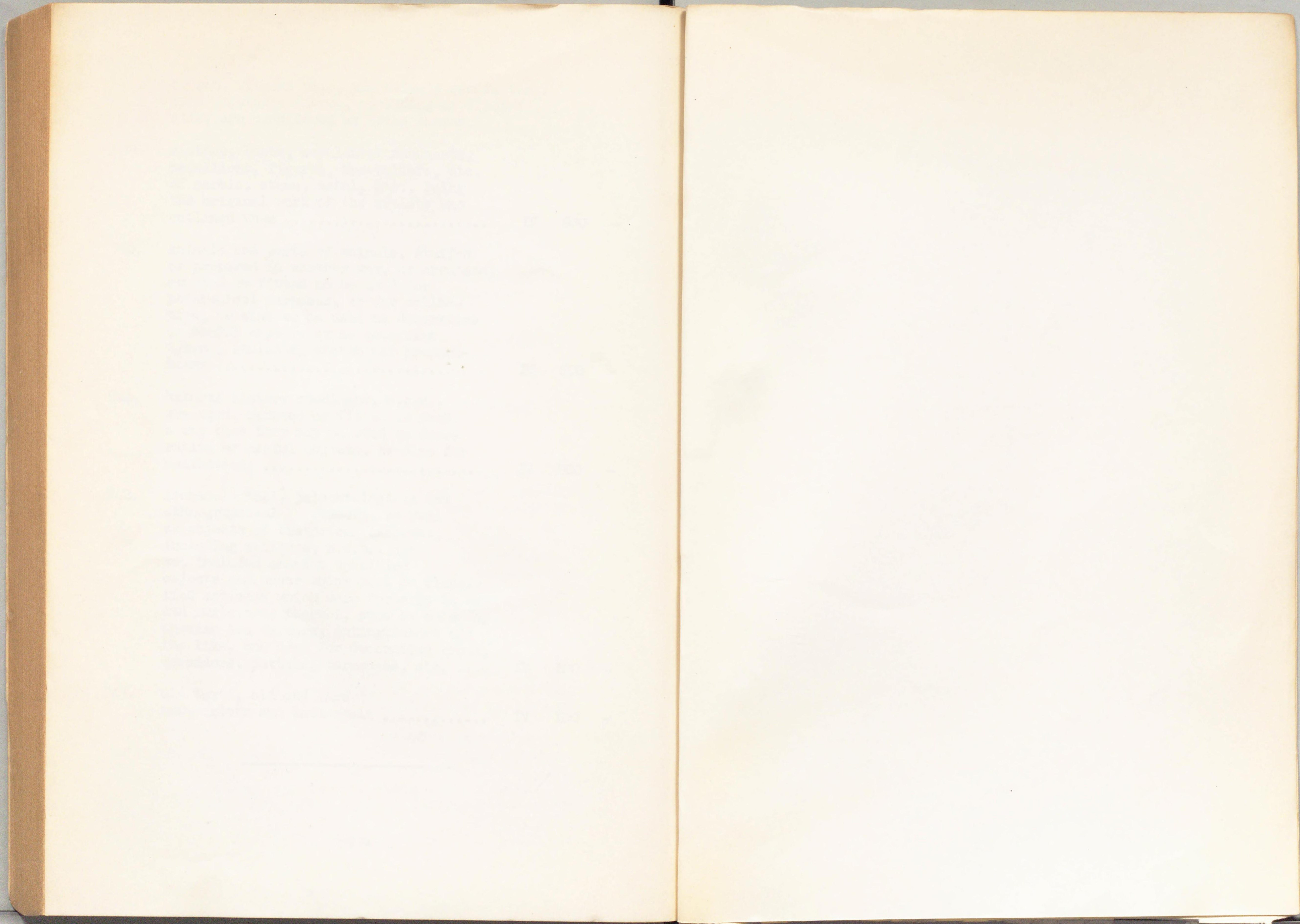
Special provision. - For the application  
 of this Number, all fabrics, whether prepared



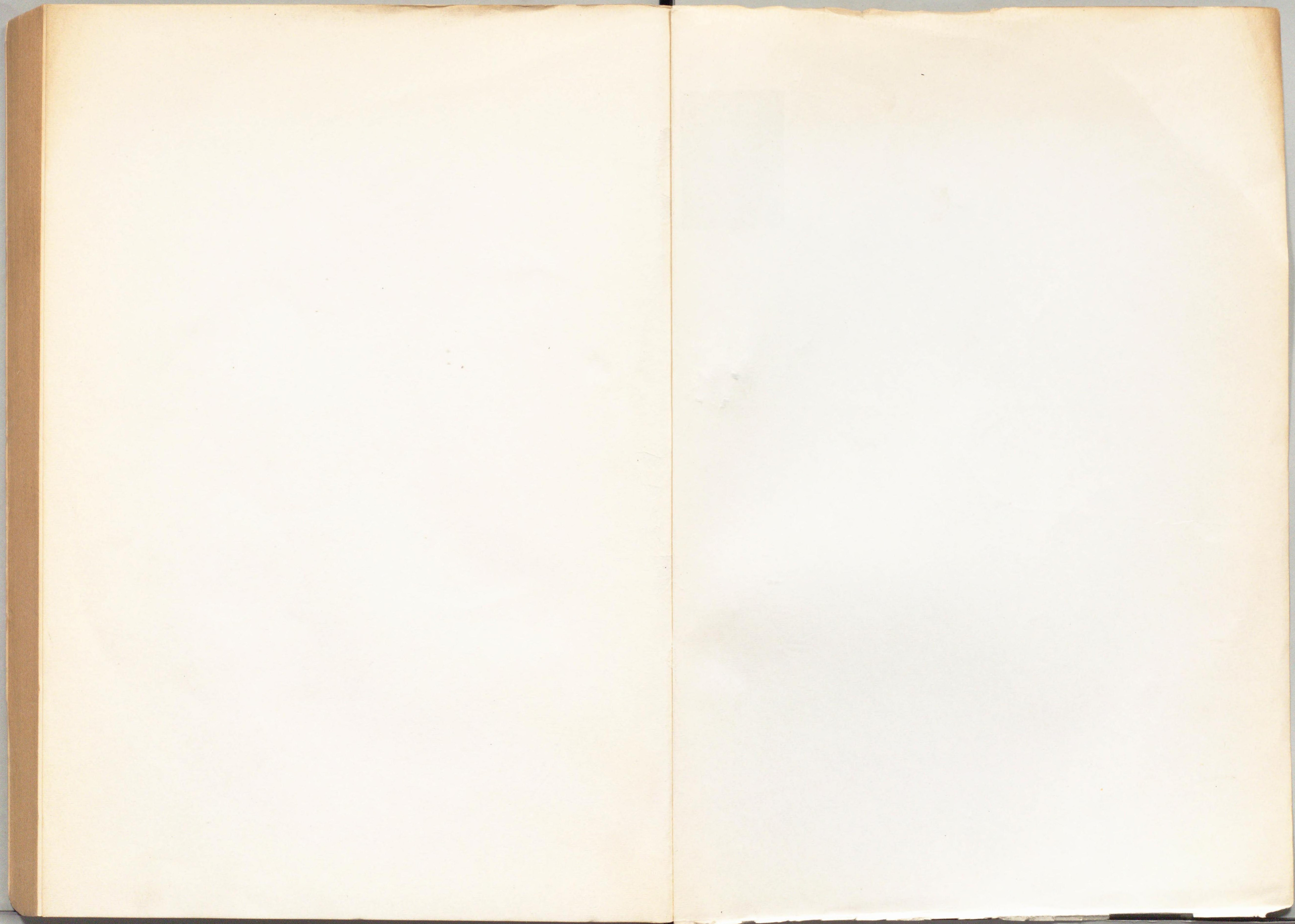
or not, without pile, exclusively manufactured from vegetable fibres, excluding artificial silk, are considered as being canvas.

939. Statues, busts, sepulchral manuments, medallions, figures, bas-reliefs, etc. of marble, stone, metal, etc., being the original work of the artists who outlined them ..... IV 800 -
940. Animals and parts of animals, stuffed or prepared in another way, or arranged, mounted or fitted to be used for pedagogical purposes, or for collection, or else to be used as decorative or useful objects or as souvenirs, n.s.m., including anatomical preparations ..... IV 800 -
941. Natural history specimens, n.s.m., arranged, mounted or fitted in such a way that they may be used as decorative or useful objects, or else for collections ..... IV 800 -
942. Archaeological, paleontological and ethnographical objects, as well as objects of historical interest, including antiques, n.s.m., not yet included amongst specified objects and under which must be classified articles which were formerly in use and imitations thereof, such as spinning wheels, tea warmers, extinguishers and the like, now used for decorating rooms, corridors, portals, terrances, etc. .... IV 100 -
943. Old texts, old and rare manuscripts and incunabula ..... IV 100 -











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