

THE CUSTOMS ACT

REGULATIONS
(under section 257)

THE CUSTOMS REGULATIONS, 1955

(Made by the Governor in Executive Council on the 8th day of August, 1955)

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126/60	284/71	44/90
349/62	185/73	30/91
303/64	386/73	48/91
366/65	90/74	32A/92
313/66	48A/76	69A/92
108/68	45/79	54/93
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358/68	58/81	9B/96
382/69	273A/84	154C/96
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PART I. *Preliminary*

1. These Regulations may be cited as the Customs Regulations, 1955.

1A. In these Regulations—

- (a) any reference to the Collector-General shall be construed as a reference to the Commissioner of Customs and Excise;
- (b) any reference to the Collector-General's Department shall be construed as a reference to the Customs and Excise Department; and
- (c) any reference to the Deputy Collector-General (Customs) and the Assistant Collector-General (Customs), respectively, shall be construed as a reference to the Deputy Commissioner of Customs and Excise and the Assistant Commissioner of Customs and Excise, respectively.

Citation.

Construction of references.

PART II. *Forms*

2. A person required or permitted by the customs laws to submit any form to the Collector-General or other proper officer shall first complete it in the prescribed manner by inserting all the particulars indicated therein or

Completion of forms.

required thereby, including his signature in the place reserved for his signature, or otherwise as the Collector-General or the proper officer shall direct, as well as all other particulars specifically required by the customs laws or by the Collector-General or such proper officer. Such person shall make and subscribe on the form such declaration in regard to the goods or matters therein referred to as the Collector-General or the proper officer shall require.

Forms to be legible and corrections initialled before submission.

3. The particulars contained in every form or document submitted by any person doing business with the Collector-General shall be printed or typed unless the Collector-General permits otherwise and every alteration that has been made in any such form or document prior to its submission to the Collector-General or the proper officer shall be made in such a manner as to leave the error as well as the correction legible. Every such correction shall be initialled and, if required by the Collector-General or the proper officer, dated by the person making the correction.

Alterations to forms, etc., after submission.

4. If the person who has submitted a form or document desires to make an alteration thereto he may, with the approval of the Collector-General or the proper officer, make such alteration in like manner as if it were an alteration made under regulation 3.

Officer may refuse forms.

5. An officer may refuse to accept or to act upon any form or document submitted to him unless the requirements of the customs laws or of these Regulations in relation thereto have been duly observed.

Application for and grant of copies of lost customs documents.

6.—(1) Where any customs document has been lost, the importer or his agent may make application in writing to the Collector-General for copies of the document, setting out in such application the circumstances of the loss, and, where value is involved, indemnifying the Collector-General against any future claim in connection therewith.

(2) The Collector-General may in his discretion, issue or refuse to issue the copy documents applied for, or may issue such copy documents subject to such conditions as he may think fit.

Advice of intention to import.

6A. Where an importer intends to import any goods for which customs warrants inward will be required for the purpose of entry thereof, he shall at such time and place as the Commissioner of Customs and Excise or proper officer may direct, supply, in a form acceptable to the Commissioner, such information as the Commissioner may require in relation to the importation of such goods as aforesaid.

6B.—(1) The fee specified in the second column hereunder for the processing of forms shall be payable in respect to the form specified in the first column hereunder—

	<u>First Column</u> <u>Forms</u>	<u>Second Column</u> <u>Fees</u>
C7	Application to load or unload cargo at a suffrance wharf	\$ 600.00
C15	Application to amend report	\$ 600.00
C24A	Provisional Entry	\$1,200.00
C24B	Bill of Sight	\$1,200.00
C25	Request to import goods for temporary use	\$ 600.00
C26	Application to remove goods under bond prior to entry	\$1,200.00
C27	Unaccompanied baggage declaration	\$ 600.00
C32	Request to repack warehouse goods	\$ 600.00
C33	Application to remove goods for re- warehousing	\$ 600.00
C36	Trans-shipment Shipping Bill	\$ 600.00
C43	Permit to export goods for subsequent re-importation	\$ 600.00
C78	Import Entry, where the value of the goods in United States dollars is—	
	Less than \$1,000.00	\$ 600.00
	\$ 1,000 and over but less than \$ 5,000	\$1,000.00
	\$ 5,000 and over but less than \$ 10,000	\$1,500.00
	\$ 10,000 and over but less than \$ 20,000	\$2,000.00
	\$ 20,000 and over but less than \$ 30,000	\$2,500.00
	\$ 30,000 and over but less than \$ 40,000	\$3,000.00
	\$ 40,000 and over but less than \$ 50,000	\$3,500.00
	\$ 50,000 and over but less than \$ 60,000	\$4,000.00
	\$ 60,000 and over but less than \$ 70,000	\$4,500.00
	\$ 70,000 and over but less than \$ 85,000	\$5,000.00
	\$ 85,000 and over but less than \$ 100,000	\$5,500.00
	\$100,000 and over	\$6,000.00
C79	Import Entry	\$ 600.00
C82	Shipping Bill for Export	\$ 600.00
C83	Import Entry	\$ 600.00

(2) Where an import entry form C78 for goods exceeding U.S. \$1,000.00 in value is submitted other than electronically, there shall be payable, in addition to the fee payable under paragraph (1)—

- (a) if the entry contains one to ten items, a fee of five hundred dollars;
- (b) if the entry contains more than ten items, a fee calculated as set out hereunder—
 - (i) five hundred dollars for up to ten items; and
 - (ii) five dollars for each item in excess of ten items.

(3) Where the import entry form C78 for goods exceeding U.S. \$1,000.00 in value is submitted on diskette or by other electronic means, a processing fee of five hundred dollars shall be payable.

PART IIB. *Customs User Fee*

6C.—(1) Subject to paragraph (2), a customs user fee of 2% of the value of the goods as determined under section 19 of the Act shall be payable on all imported goods or goods taken out of bond.

(2) The customs user fee imposed under paragraph (1) shall not apply to goods imported by—

- (a) a ministry or department of Government;
- (b) the Kingston and St. Andrew Corporation and any Parish Council;
- (c) the heads of missions and international organizations;
- (d) foreign nationals who are—
 - (i) members of the staff of a mission or an international organization; or
 - (ii) trade commissioners and members of the staff of a trade commission;
- (e) consular offices who are nationals of the countries they represent and who are not engaged in any other business or profession in Jamaica;
- (f) statutory bodies fully funded by the Government;
- (g) passengers who import goods valued up to the limit of the amount of the duty free passenger allowance;
- (h) manufacturers in operation for less than three years and certified as such by the proper officer of the Jamaica Promotions Corporation;
- (i) manufacturers operating under the 807 programme.

PART III. *Arrival of Aircraft and Ships*

7. The Master, officers and crew of an aircraft or ship shall, at the request of the proper officer, give all possible assistance to officers engaged in rummaging such aircraft or ship.

Assistance to boarding parties.

8. The Master of any aircraft or ship arriving from any place outside the Island shall, if so required by the officer who first visits such aircraft or ship, point out the location of the stores of the aircraft or ship and produce to such officer a copy of the cargo manifest, stores list, and list of any packages or parcels which he intends to land and for which no bill of lading has been issued, and shall produce such parcels or packages to the officer.

Production of stores, etc.

9.—(1) The Master of a ship arriving from any place outside the Island shall produce to the officer who first visits the ship after arrival—

Crew list.

- (a) a list in the prescribed form containing full particulars of all the dutiable or restricted goods in the possession of every individual member of the crew; and
- (b) when requested by such officer, all the goods enumerated on the list or the owner of such goods if the goods are not produced.

(2) The owner of the goods shall sign his name in the space provided in the list opposite the particulars of the goods in his possession and the list shall be certified by the Master.

10.—(1) The high-duty stores of an aircraft or ship shall be placed under seal by the officer who first visits such aircraft or ship on arrival and they shall remain under seal until the aircraft or ship leaves the Island.

High-duty stores.

(2) Notwithstanding paragraph (1) the Collector-General may allow high-duty stores for the use of the Master, officers, crew and passengers while an aircraft or ship is in the Island to remain unsealed or to be released from seal from time to time in such quantities and subject to such conditions as he may approve or require.

List of goods for special storage.

11. The Master of an aircraft or ship shall immediately upon demand made to him by the proper officer deliver to him a list of all cargo to be landed in the Island consisting of explosives, firearms, ammunition, petroleum products and any other goods which may be required to be deposited on arrival in a Queen's warehouse or other special place of security.

Direction as to landing of goods other than cargo.

12. The Master of an aircraft or ship shall comply with such instructions as the proper officer may give regarding the landing of goods other than cargo.

Report of cargo of aircraft and steamships.

13. In the case of aircraft and steamships the contents of every package and of all cargo in bulk intended for discharge at any particular port or place in the Island, including packages and cargo in bulk for trans-shipment, shall be reported in accordance with the description thereof contained in the relative bill of lading but packages containing potable spirits, wines, tobacco, cigars or cigarettes shall be specifically reported as such and all goods the importation of which is restricted shall be reported with sufficient clearness to indicate their precise description.

Report of cargo remaining on board aircraft and steamships.

14. In the case of aircraft and steamships, other than those calling for bunkers or water and not working or opening hatches, cargo remaining on board for exportation and consisting of goods the importation of which into the Island is prohibited or restricted or consisting of potable spirits, wines, tobacco, cigars or cigarettes shall be specifically reported in the manner described in regulation 12 if the Collector-General either generally or in any particular case shall so require but otherwise the tonnage only of such cargo need be reported. In like manner only the tonnages of cargo remaining on board for discharge at other ports or places in the Island need be reported.

Report of cargo of ships other than steamships.

15. The cargo of ships other than steamships, whether consigned to the Island or not, shall be reported in the manner described in regulation 12 unless the Collector-General shall otherwise direct.

Particulars to be given in report of ships.

16. The report of a ship shall show the weight and cubic measurement of the cargo reported according to each bill of lading and shall contain a declaration that such weight or measurement is the weight or measurement according to which freight has been charged or, if no freight has been charged, that it is the

weight or measurement according to which freight is usually charged or is chargeable for the like kind of goods.

17. After having submitted his report the Master or his agent may apply to the Collector-General in the prescribed form for permission to amend the report and shall give therein the reason for requiring such amendment.

Amendment
of report.

18. Before the proper officer shall give permission for the report of an aircraft or ship to be amended the Master or his agent shall satisfy him in the case of a request to delete goods that such goods were not landed in the Island from such aircraft or ship.

Conditions
governing
permission
to amend

19. Aircraft and ships having on board no goods other than stores and the personal baggage of passengers shall be reported "In ballast".

Report of
aircraft and
ships in ballast.

20. When the Master of an aircraft or ship or his agent desires to unload or load goods at a sufferance wharf he shall submit an application in the prescribed form to the proper officer in sufficient time to permit of necessary arrangements being made. Before the application is granted, unless the proper officer shall otherwise allow, all the goods intended to be unloaded or loaded shall be entered by the importer or exporter and in no case shall such goods be unloaded or loaded except in the presence of an officer.

Unloading or
loading at a
sufferance
wharf.

21.—(1) When an aircraft or ship before arriving at a port or such other place in the Island as may be allowed by the Collector-General, or having left such port or place for a destination outside the Island, is compelled to land or bring to within the Island owing to accident, stress of weather or other unavoidable cause, the Master shall forthwith report to the nearest officer and on demand by such officer shall produce the papers relating to the aircraft or ship and to its cargo and passengers and shall not allow any goods to be unloaded without the consent of such officer and no passenger shall leave the immediate vicinity of the aircraft or ship without such officer's consent.

Forced
landings.

(2) If any such place as aforesaid is a private aerodrome, wharf or quay the Master shall forthwith report the arrival of the aircraft or ship and the name and place whence it last came to the occupier of such place who shall immediately report the arrival to the nearest officer and shall not allow any goods to be unloaded unless essential for their preservation or any passenger to leave such private aerodrome, wharf or quay without the consent of such officer.

PART IV. *Entry, Unloading and Delivery of Cargo*

22. When the tariff provides alternative rates of duty for any goods the entry relating thereto shall, if the Collector-General shall so require, show on the face thereof the amount of the duty chargeable at the rate to which such goods are liable as well as the amount of the duty chargeable at the ineffective

Alternative
rates of duty.

alternative rate under the heading "Alternative calculation at ineffective rate".

Enclosures

23. When free goods are packed with dutiable goods particulars thereof may with the consent of the proper officer be declared on the entry on which the dutiable goods are entered:

Provided that the importer shall write on the entry the words "Free goods as under" and supply all the statistical information regarding such free goods as is required by the headings of the entry. When separate entries are made for goods contained in the same package each entry shall contain a reference to the other.

Certified entries.

24. When an importer has entered any goods but has not received them he may, in any case where for the purpose of the Act the goods are again required to be entered and on satisfying the proper officer of the correctness of his claim and giving a declaration in the following form on the new entry, obtain from such officer a certificate of previous entry:

"I.....declare that the goods entered on this entry have already been entered on entry No.....of.....and that they were not received by me."

In the case of dutiable goods the following additional declaration must be given—

"I further declare that no refund of duty has been claimed by me or paid to me in respect of such goods."

Importer to deliver documents.

25.—(1) Unless the Commissioner of Customs and Excise or proper officer otherwise directs, the importer of goods shall, at the time of making entry of the goods or within such further period as the Commissioner may in special circumstances allow, deliver to the proper officer—

- (a) an invoice, a combined certificate of value and origin and a declaration of value, each in the appropriate prescribed form; and
- (b) either—
 - (i) a Clean Report of Findings issued by an organization approved by the Minister by notice published in the *Gazette*; or
 - (ii) having regard to the provisions of paragraphs (1A) and (1B), evidence of an exemption in a form acceptable to the Commissioner.

(1A) The Commissioner of Customs and Excise shall, by notice published in the *Gazette*, specify the description or categories of goods in respect

of which an importer may be granted an exemption from the obligation to furnish a Clean Report of Findings.

(1B) The Commissioner of Customs and Excise may, in a notice referred to in paragraph (1A) or in a subsequent notice also published in the *Gazette*, indicate the circumstances and manner in which an importer may obtain an exemption as mentioned in that paragraph.

(2) In the case of goods supplied on c.i.f. contract it will be sufficient if in the appropriate column of the invoice the c.i.f. selling price to the purchaser is given and in that part of the invoice wherein the charges are enumerated it is indicated whether or not they are included in the selling price to the purchaser without detailing the amounts.

26. Any person concerned with the importation or exportation of any goods, who is required by the proper officer to produce—

Production of Tax Compliance Certificate, documents or books.

(a) a Tax Compliance Certificate; or

(b) any documents or books of account in relation to such goods,

shall produce the Certificate and such documents or books of account at the place specified by the proper officer.

27. When the supplier of imported goods liable to duty *ad valorem* does not insure them against loss or damage there shall be added to the value of the goods for the purposes of calculating the duty such amount as the Collector-General may in his discretion determine to be equivalent to the cost of insurance had such goods been fully insured.

Goods not insured.

28. Goods permitted to be imported for temporary use may be delivered without payment of duty under the provisions of section 35 of the Act upon application being made to the proper officer in the prescribed form. In the case of a motor vehicle imported by a passenger for temporary use under the authority of a triptique or similar document issued by the appropriate authority in accordance with an International Convention the deposit of the duty or the giving of security shall not be required.

Goods imported for temporary use.

29. The exporter of goods which are to be returned to the Island shall furnish the proper officer with a notice in the prescribed form of his intention to export such goods as well as a full description thereof and if the proper officer shall so require shall produce the goods for identification before exportation.

Goods re-imported.

30.—(1) The proper officer may allow perishable goods and such other goods as the special circumstances of a particular case may require to be released before entry on the importer giving such security for any duty that may be payable as the proper officer may require and an undertaking to make entry of such goods within seventy-two hours after delivery thereof or such further period as the proper officer in any special circumstances may allow. Nothing in this

Goods delivered before payment of duty in special circumstances.

regulation shall be deemed to relieve any such goods from liability to customs examination before delivery.

(2) The proper officer may allow any goods which he is satisfied have been imported for processing or for repairs to be released from the Customs area or from a private warehouse on the importer making entry in the prescribed form and giving due security for the re-exportation thereof.

Permit to
remove goods
from one port
or place to
another prior
to entry

31. Goods, other than those intended for transfer from an importing to an exporting aircraft or ship, may be removed prior to entry from one port or place to another there to be entered upon the intending remover presenting to the proper officer at the port or place of importation an application in the prescribed form together with a particular bond in the prescribed form unless a general bond has been furnished. Such goods shall not be removed except in accordance with the directions of the proper officer.

Transshipment
of goods.

32.—(1) Entries for goods reported for transfer from an importing to an exporting aircraft or ship within the limits of a port or such other place as may be approved for the purpose, shall be in the prescribed form.

(2) If such goods are landed into a Customs area they shall be stored therein to the satisfaction of the proper officer in a separate part of such Customs area set aside for the purpose unless otherwise permitted by such proper officer.

(3) Permission to keep such goods in a Customs area beyond the time when they but for such permission are required to be sent to the Queen's warehouse may be granted by the proper officer upon application being made to him in writing and on his being satisfied that there has been no opportunity to ship the goods.

Transit of
goods.

33. Entries for goods reported at a port or place for transfer from such port or place for shipment at another port or place in the Island shall be in the prescribed form.

Discharge of
goods for con-
veyance ashore.

34.—(1) Where goods are discharged into a vessel to be conveyed ashore the Master of the importing ship or his agent shall send with each shipment an account of such goods in the prescribed form and no such goods shall be unloaded therefrom until the account has been delivered to the proper officer at the place at which the goods are to be landed.

(2) No vessel as aforesaid having arrived at such place shall depart therefrom except with the permission of the proper officer and the person in charge thereof shall observe such direction in regard thereto as the proper officer granting the permission may give.

(3) No other vessel shall go alongside any vessel containing goods which have been put therein under the provisions of paragraph 1, save with the

permission of the proper officer nor shall any person save with such permission enter such vessel.

35.—(1) The Master or agent of an aircraft or ship and the occupiers of the Customs area into which the cargo has been discharged shall, unless the Collector-General otherwise directs, within forty-eight hours after completion of the discharge of the cargo, separately submit to the proper officer a statement in duplicate containing particulars of all the cargo landed and received.

Landing
account.

(2) The Master or agent of an aircraft or ship shall, unless the Collector-General otherwise directs, within seven days after completion of the discharge of the cargo or such further period as the proper officer in any special circumstances may allow, submit to the proper officer a statement in duplicate containing particulars of all the cargo landed in excess or short of the quantity reported.

36. No goods having with the permission of the proper officer been temporarily unloaded into a vessel shall be reloaded save as may be permitted by the proper officer.

Temporary dis-
charge of goods
into a vessel.

37. Goods which have been entered prior to discharge may, with the permission of the proper officer, be retained on board the importing aircraft or ship for carriage coastwise and on production of the relative import entry to the proper officer at the port or place of landing delivery may be allowed without further entry.

Permit to
retain on board
the importing
aircraft or
ship for
carriage coast-
wise goods
which have
been entered.

38. A person desiring a certificate of landing in respect of goods shall apply in the prescribed form or in such other form as may be required by the authorities in the country concerned.

Landing
certificate.

39. When goods have been landed in error from an aircraft or ship or, with the permission of the proper officer, landed for reloading, the Master or his agent shall apply in writing to the proper officer at the place of unloading for permission to return the goods on board and on permission being given he shall observe such conditions in regard to the reloading as the proper officer shall impose.

Permit to
reload goods
landed in
error or by
permission.

40. The importer of cinematograph films or other goods of which the examining officer desires to take an account and the quantity of which cannot conveniently be ascertained by ordinary means shall, if so required by the Collector-General, provide suitable apparatus for the use of such officer to enable him to take such account.

Apparatus for
taking account
of certain
goods.

41.—(1) Where any goods in containers are landed from an importing aircraft or ship into a Customs area or other approved place and the Collector-General is of the opinion that it shall not be convenient for an examining officer to take an account of the goods at such Customs area or other approved place, the Collector-General may in his discretion and under

Collector-
General's
discretion
to remove
goods imported
in containers
from Customs.

area to
another place
for examination.

such conditions as he may impose, allow the goods to be removed to another place approved by him where an account of the goods shall take place during working hours as prescribed under regulation 123.

(2) Where goods are removed to another place approved by the Commissioner under paragraph (1) an importer shall pay in respect of each container which is removed a fee of three thousand five hundred dollars, whether or not the container has been examined or released.

Leaking or
damaged
packages.

42. If packages are found leaking or in a damaged condition in a Customs area the occupier thereof shall forthwith on the request of the proper officer do all such reasonable acts as may be necessary for the preservation of such goods.

Packaging of
goods imported
in bulk.

43. The importer of goods imported in bulk if so required by the proper officer shall, before such goods are released from the Customs area, pack them to the satisfaction of such proper officer into containers of even net weight.

Bad order
list.

44. The Master or agent of an aircraft or ship shall submit to the proper officer within forty-eight hours after the completion of the discharge of the cargo a list in the prescribed form containing particulars of all packages which have been discharged in bad order. All such packages shall be removed immediately to the area provided within the special stores for the storage of damaged goods.

Refunds of
duty on short-
ages.

45.—(1) A person desiring to obtain a refund of any amount paid as duties of customs in respect of imported goods found short in any package or in respect of whole packages short delivered shall submit to the proper officer an application therefor in the prescribed form together with such evidence of over payment as such proper officer shall require.

(2) In the case of goods short in any package no refund shall be made unless—

- (a) the proper officer is satisfied that the shortage occurred before the aircraft or ship arrived in the Island or came within the waters thereof; or
- (b) when the shortage has occurred after the aircraft or ship arrived in the Island or came within the waters thereof the agents of the relative aircraft or ship or the wharfingers into whose charge the goods were landed have accepted liability for the loss of the goods and for the payment of the duty thereon.

(3) When a shortage is discovered before payment of duty the full duty shall be paid on the goods found short unless the proper officer is satisfied as in paragraph (2).

46. An importer desiring to obtain an abatement of the duty paid or payable on any imported goods found to be damaged at the time of examination and before they have been released from customs control shall submit to the proper officer an application therefor in the prescribed form together with such evidence as the proper officer shall require of the amount of the allowance which the carrier or insurer of the goods has made to him in respect of the damage.

Claims for abatement of duty.

PART V. *Carriage of Goods Coastwise*

47. Except with the permission of the proper officer cargo for carriage coastwise shall not be loaded on an aircraft or ship at any port or place until the whole of the inward cargo for such port or place has been discharged.

Loading prior to discharge of inward cargo.

48.—(1) The Master of an aircraft or ship intending to proceed to a port or place in the Island other than the port or place where the report of such aircraft or ship is or ought to be made shall either personally or by his agent before proceeding thereto or loading any cargo for carriage coastwise submit to the proper officer an application in the prescribed form showing—

Aircraft or ships calling at subsequent ports or places.

- (a) the name of such port or place; and
- (b) the cargo, if any, which he intends to load for such port or place showing separately cargo which would be liable to duty if entered for consumption in the Island and cargo which has been duty-paid or on which no duty is payable.

(2) Upon the application being granted and on receipt of the original as his permit the Master may load the cargo indicated therein and may, after obtaining his clearance outwards, proceed to such port or place subject to such directions and conditions as may be indicated in the permit.

(3) On arrival at each such port or place the Master or his agent shall at the time of making report surrender his coastwise permit to the proper officer.

49.—(1) The Master of a coasting aircraft or ship intending to proceed from one port or place in the Island to another such port or place shall either personally or by his agent before proceeding thereto or loading any cargo for carriage coastwise submit to the proper officer an application in the form and in the manner required by paragraph (1) of regulation 46.

Coasting aircraft or ships.

(2) Upon the application being granted and on receipt of the original as his coastwise permit the Master may proceed as in paragraph (2) of regulation 46.

(3) On arrival at his destination and before breaking bulk the Master shall surrender his coastwise permit to the proper officer.

PART VI. *Customs Areas and Special Stores*

Definition. 50. In this Part Customs areas and special stores not being in the occupation or use of Government shall be referred to as private Customs areas and private special stores respectively.

Securing of private special stores. 51. Private special stores shall be secured to the satisfaction of the proper officer and in addition to such fastening as the owner or occupier shall be required to provide the proper officer may place thereon such other fastening as he may consider necessary.

Alterations to private special stores and constructions within Customs areas. 52. No structural alteration or addition shall be made to any private special store or any construction of any kind undertaken within a Customs area unless the occupier shall first obtain permission in writing from the proper officer.

Special stores. 53. In addition to any fastening provided by the proper officer, special stores shall be secured by fastenings to be provided by the agents of aircraft or ships who are required to deposit goods therein.

Access to private Customs areas and private special stores. 54. Immediate access to a private Customs area, or to a private special store, shall be granted on demand made by the proper officer, and if the owner or occupier, or the representative of either, or the agent of an aircraft or ship, or his representative, as the case may be, fails or refuses to grant such access it shall be competent for the proper officer to cause such private Customs area or private special store to be opened by any means in his power and any expense or damage thereby incurred or sustained shall be the responsibility of the aforesaid owner, occupier or agent, as the case may be.

Responsibility for goods in a Customs area or special store. 55. The agent of an aircraft or ship required to deposit goods into a Customs area or special store shall be responsible for such goods whilst stored therein.

Government owned Customs areas and special stores. 56. For the purpose of these Regulations Customs areas and special stores the property of the Government but in the occupation or use

of an authority other than the Customs shall be deemed to be private Customs areas and private special stores respectively and such authority shall be deemed to be the owner or occupier thereof.

57.—(1) The Commissioner of Customs and Excise may require any person employed in a Customs area or in a special store to wear a badge or armband or other distinguishing symbol approved by him.

Permission to enter Customs area.

(2) No person other than the following may enter a Customs area—

- (a) a person employed as mentioned in paragraph (1);
- (b) a person, other than a higgler or an itinerant trader, who satisfies the proper officer that he is entering on legitimate business;
- (c) a licensed customs broker or licensed clerk as defined in regulation 144;
- (d) any person coming within the scope of regulation 64;
- (e) any other person, not being a higgler or itinerant trader, with the written permission of the proper officer or of the occupier of the Customs area, as the case may be,

and any such person as is described in sub-paragraphs (a) to (e) shall produce to the proper officer, at his request, an identification card or one-day pass issued pursuant to regulation 57A.

PART VII. *Landing and Loading of Passengers' Baggage and Ships' and Aircraft's Stores*

57A.—(1) Without prejudice to the provisions of regulation 57 (1), an identification card bearing the information and satisfying the description set out in paragraph (2) shall be issued—

Identification card and one-day pass.

- (a) by an employer to every person employed by him to work in a Customs area; and
- (b) by the Commissioner of Customs and Excise to every licensed customs broker as defined in regulation 144 and every licensed clerk as so defined.

(2) Every identification card—

- (a) shall bear a colour photograph of the holder;
- (b) shall contain the following information—
 - (i) name of the holder;
 - (ii) holder's national identification number, if any;

- (iii) name of employer;
 - (iv) such number, if any, as may be assigned to the employer, the licensed customs broker or licensed clerk, as the case may be;
 - (v) signature of the holder;
 - (vi) expiry date; and
 - (vii) control number,
- and such card shall be laminated.

(3) A specimen of the identification card intended to be issued pursuant to this regulation shall be submitted to the Commissioner for his approval.

(4) Where a person to whom an identification card was issued ceases to be in the employment of the person by whom it was issued or ceases to be employed in the Customs area or, in the case of a licensed customs broker or licensed clerk, where his licence is suspended or revoked under Part XVII, the person by whom the card was issued or the Commissioner, as the case may be, shall take such steps as are necessary to recover the identification card from such employee, licensed customs broker or licensed clerk, as the case may be.

(5) A pass, valid for one day only (hereinafter referred to as a one-day pass) may, subject to the approval of the Commissioner, be issued to any person by his employer or, in the case of a licensed broker or licensed clerk, by the Commissioner, so, however, that such pass shall be of a colour different from that of the identification card referred to in this regulation and shall bear on its face—

- (a) an instant photograph of the holder;
- (b) the holder's name and address;
- (c) the signature of the holder;
- (d) the period of validity of the card; and
- (e) such other information as the Commissioner may require.

(6) On his departure from a Customs area the holder of a one-day pass shall surrender it in accordance with the directions of the Commissioner and all such passes shall be transmitted to the Commissioner at such times and in such manner as he may direct.

(7) An identification card or a one-day pass issued to a person employed in a Customs area may, on the recommendation of the Commissioner, be withdrawn by the person by whom it was issued, if the holder thereof breaches the provisions of these Regulations.

58. For the purposes of these Regulations the term "passengers' baggage" shall include commercial travellers' samples, but otherwise shall not include any articles intended for sale or exchange or any articles other than the personal and household effects of the passenger and his family and any small articles imported by the passenger as gifts and duly declared as such.

Definition of passengers' baggage.

59. Passengers' baggage shall not be discharged or landed from any aircraft or ship except with the permission and in accordance with the directions of the proper officer.

Permission to discharge passengers' baggage.

60. Unless the proper officer shall otherwise allow, no vessel other than a vessel licensed under section 63 of the Act or a ship's boat or a boat belonging to the Government shall engage in the landing or loading of passengers' baggage or ships' stores.

Certain vessels only may convey passengers' baggage or ships' stores.

61. If the Master of an aircraft or ship desires to land stores he shall apply in writing to the principal officer of the port and give a full description of such stores. The principal officer may either permit the stores to be entered for use within the Island and landed in like manner as if they were cargo or to be landed and duty collected in like manner as if they were passengers' baggage.

Landing of stores.

62.—(1) Passengers' baggage or ships' stores which shall have been put into a vessel to be landed shall be conveyed direct and without delay to and landed at such place only as may be approved for the purpose or as the proper officer in any special circumstances may permit.

Where passengers' baggage and ships' stores may be landed and placed.

(2) Passengers' baggage and ships' stores on being landed shall be taken direct to such place as the proper officer shall specify and shall not be removed without his permission being first obtained.

63. Passengers' baggage shall be handled only by the passenger or by a person employed for the purpose by the passenger or by the authority controlling the approved place of landing or loading or by the Master or agent of the carrying aircraft or ship.

Handling of passengers' baggage.

64. No person shall enter the baggage examination room or other place reserved for the examination of baggage except the proper officer and the passenger to whom the baggage belongs and such other persons as may be permitted by the proper officer.

Access to baggage examination room restricted.

Examination and clearance of baggage.

65.—(1) The owner of baggage shall make such declaration in writing relating thereto as the proper officer may require and shall answer such questions regarding his baggage as the proper officer may put to him. He shall also open for examination and unpack any packages that the proper officer may select for such purpose.

(2) The officer may refuse to attend to any passenger until the whole of such passenger's baggage is presented to him in one place.

(3) When the owner of baggage is required to pay duty he shall insert his signature in the space provided on the receipt.

Quantities of spirits, wines and tobaccos passengers may import as baggage.

66. Tobacco, cigars, cigarettes, potable spirits and wines not exceeding the following quantities may be imported by passengers as part of their baggage upon their satisfying the proper officer that such goods are for their personal use and not for sale or exchange—

manufactured tobacco, including cigars and cigarettes	5 lb.
potable spirits	... .. 4 gal.
wines	... .. 10 gal.

If the permitted quantity of any such articles is exceeded such article shall be deemed to be cargo and shall be reported and dealt with as such.

Firearms and ammunition imported in baggage.

67.—(1) A passenger disembarking who has declared any firearms or ammunition as part of his baggage, unless he is the holder of a permit to import such firearms or ammunition and has a general or restricted licence therefor, shall deliver such firearms and ammunition in a sealed packet to the proper officer after attaching thereto a label showing in block letters his name and address while in the Island and the name and date of arrival of the importing aircraft or ship, and such officer shall give a receipt therefor to the passenger.

(2) On production of a permit the proper officer shall deliver the firearms or ammunition to the passenger on payment of any duty, rent or charges due thereon or, in the absence of a permit, the proper officer may allow the passenger to re-export them:

Provided that if the passenger fails to take delivery or re-export the firearms or ammunition within three months they shall be forfeited.

Period within which baggage is to be cleared.

68. Except with the written permission of the proper officer baggage may not remain in a Customs area for more than fourteen days from the time it was unloaded. At the expiration of such period or of such further period as the proper officer may allow the baggage shall be dealt with in like manner as if it were cargo which has not been entered and also produced for examination and customs clearance.

69.—(1) The baggage of passengers embarking shall be loaded from such place as may be appointed for the purpose or such other place as the proper officer may allow.

Where passengers' baggage may be loaded.

(2) If the proper officer shall so require such baggage shall not be loaded or put off to be loaded until it has been examined by him.

70.—(1) The Master of an aircraft or ship departing from a port or place in the Island either directly or indirectly to any place outside the Island who desires to take on board stores shall apply to the proper officer in the prescribed form.

Permit to ship or to trans-ship stores.

(2) The loading of stores or the transfer of stores from one aircraft or ship to another shall be subject to the observance by the Master or his agent of such conditions as may be imposed by the proper officer including the entry of such stores if the proper officer shall so require and shall not commence until the application has been granted.

(3) The shipment of stores on drawback or from a warehouse shall not be allowed in the case of ships of less than thirty tons burden.

71. Stores whether to be put on board on drawback or from a warehouse or to be transferred from one aircraft or ship to another or otherwise shall be produced to the proper officer before being put on board and, except in the case of ships of war or duty-paid stores on which no drawback is claimed, shall not be taken into use until the aircraft or ship has left the Island unless the proper officer shall otherwise permit.

Stores to be produced before shipment

72. The Master of a ship shall report to the proper officer the death while in port of any livestock forming part of the ship's stores and obtain the permission of such officer before disposing of the carcass.

Death of livestock aboard ship.

PART VIII. *Embarkation and Disembarkation of Passengers and other Persons*

73. Unless the proper officer shall otherwise allow a person intending to go on board an aircraft or ship which has arrived within the Island shall, in the case of a ship, proceed from one of the places approved

Places from which persons may go on board aircraft or ships

for the landing of passengers' baggage or, in the case of an aerodrome, from the place approved for such purpose and such person shall go to such aircraft or ship by the most direct route.

Who may go on board aircraft and ships.

74. Except as otherwise provided by law, the following persons only may go on board an aircraft or ship that has arrived within the waters of the Island—

- (a) the owner, Master, officers and crew thereof and the duly appointed agent of the owner or Master and any person employed by the owner or Master or his agent who is proceeding on board with his authority;
- (b) any Government or Municipal employee or Consul acting in the execution of his duty;
- (c) any passenger, including a transit passenger, who has booked a passage on such aircraft or ship for its outward journey; and
- (d) any other person with the written permission of the Master or his agent.

Disembarkation of passengers, etc.

75.—(1) A person disembarking from an aircraft or ship which has arrived within the Island or the waters thereof and is not alongside any jetty, quay or wharf, shall proceed in—

- (a) a vessel licensed under section 63 of the Act; or
- (b) a ship's boat used for the embarkation and disembarkation of passengers and crew; or
- (c) a boat belonging to or operated by the Government,

and shall go by the most direct route to the place approved for the landing of passengers' baggage or such other place as the proper officer may in any special circumstances permit.

(2) On arrival at such place such person shall immediately go by the most direct route to the place appointed for the examination of passengers' baggage or such other place as the proper officer may direct and there remain until he shall have received the permission of the proper officer to leave.

Disembarked passengers, etc., to proceed to baggage examination room.

76. Except as provided in regulation 75 a person disembarking from an aircraft or ship which has arrived within the Island or the waters thereof shall immediately go by the most direct route to the place

appointed for the examination of passengers' baggage or to such other place as the proper officer may direct and there remain until he shall have received the permission of the proper officer to leave.

77. The provisions of regulations 75 and 76 shall also apply to a person who goes on board an aircraft or ship within the waters of the Island and who returns on shore. Persons returning on shore.

78. The proper officer may cause or require to be enclosed or set apart a portion of a Customs area or a private Customs area or any other place at which persons are authorized to land from or go on board any aircraft or ship arriving within the Island or the waters thereof and may cause notices to be posted at or in such enclosure or place so set apart indicating that only passengers and authorized persons are permitted to enter. No person other than a passenger or person authorized by the proper officer shall enter any place so enclosed or set apart. Enclosing part of Customs area, etc.

PART IX. *Exportation of Goods*

79. No goods in respect of which bond is required under section 152 of the Act and no goods in respect of which duty has been deposited pending exportation or payment of duty guaranteed in the event of non-exportation shall, unless the Collector-General shall otherwise direct, be deemed to have been put on board an aircraft or ship or exported unless the same shall first have been entered on the prescribed form nor unless they shall have been produced thereafter and immediately prior to loading to the proper officer for examination nor unless upon examination the goods shall forthwith have been conveyed to and put on board the exporting aircraft or ship and there produced to the proper officer if he shall so require nor unless the Master or other responsible officer of the exporting aircraft or ship shall have certified on the shipping bill or other form that the goods have been received on board. Conditions constituting export.

80. Before the owner of goods or the Master of an aircraft or ship or his agent shall unload goods which have been put into any aircraft or ship or into any vessel to be water-borne and subsequently loaded Permit to re-land goods shipped for export or as stores.

[The inclusion of this page is authorized by L.N. 55/1991]

for exportation or use as stores or shall remove the same from the aircraft or ship or discharge them from the vessel into which they have been put, save and except into the aircraft or ship for which they have been or are intended to be entered, he shall apply in the prescribed form to the proper officer and obtain his permission and shall thereupon discharge or re-land the goods in accordance with the directions of the proper officer. If any such goods had been delivered from a warehouse they shall on being unloaded be returned immediately to such warehouse unless the proper officer shall otherwise direct.

PART X. *Entry outwards and Clearance of Aircraft*

Particulars
required in
content.

81. The content of a ship shall contain particulars of all goods put on board such ship in accordance with the description contained in the relative bill of lading or other document of receipt and shall show the weight and the cubic measurement of the cargo exported and shall contain a declaration that such weight or measurement is the weight or measurement according to which freight has been charged or, if no freight has been charged, that it is the weight or measurement according to which freight is usually charged or is chargeable for the like kind of goods.

Amendment
of content.

82. After having submitted his content, the Master of a ship or his agent may apply to the proper officer in the prescribed form to amend such content and shall give therein the reasons for requiring such amendment.

PART XI. *Warehousing*

Alterations or
additions to
private ware-
houses.

83. A warehouse-keeper shall not make any alteration or addition to a private warehouse without first obtaining the written permission of the proper officer.

Charges for
whole-time
officer at
private ware-
houses.

84.—(1) When the Collector-General deems it necessary to provide one or more whole-time officers to have the charge and supervision of any private warehouse, the warehouse-keeper shall pay to the

Collector-General a sum not less than the salaries of the officers so employed as shall be determined by the Collector-General.

(2) The warehouse-keeper shall also pay to such officer or officers any reasonable charges approved by the proper officer in respect of transportation or subsistence or both of such officer or officers when the private warehouse is at a distance of more than one mile from the fixed station of such officer.

85.—(1) In the case of a private warehouse which is not required to be opened every day the proper officer may arrange for supervision to be exercised by officers detailed by him. In any such case the warehouse-keeper shall pay in respect of each officer a sum of seventy-five cents for each hour or part of an hour during which the warehouse is kept open during working hours on working days subject to a minimum charge of two dollars a day in respect of each officer, as well as any reasonable charge approved by the proper officer for the transportation or subsistence or both of any such officer when the private warehouse is at a distance of more than one mile from the fixed station of such officer.

Charges for part-time officer at private warehouses.

(2) When applications to open their warehouse are made by two or more warehouse-keepers whose warehouses are not opened every day the proper officer may make arrangements for detailing one or more officers to be in charge of and to supervise such warehouses and for apportioning between such warehouse-keepers the sum payable under paragraph (1).

85A. The warehouse-keeper or any person duly authorized by him shall be present at all transactions at the warehouse involving warehoused goods.

Warehouse-keeper or agent to be present.

85B.—(1) The warehouse-keeper of a private warehouse shall pay to the Commissioner a fee of twenty-five thousand dollars payable on the first day of April in each year.

Annual operational fee.

(2) Where the use of a private warehouse commences on or after—

- (a) the first day of April but no later than September 30, in any year, the warehouse-keeper shall pay to the Commissioner a fee of twenty-five thousand dollars;
- (b) the first day of October in any year, the warehouse-keeper shall pay to the Commissioner a fee of twelve thousand five hundred dollars.

86. Unless the Collector-General in special circumstances otherwise allows, goods entered to be warehoused shall be removed by the person entering them by the most direct route or otherwise as the

Removal of goods for warehousing.

proper officer shall direct and without delay from the Customs area into which they shall have been deposited on importation to the warehouse for which they are entered and shall there be delivered into the custody of the warehouse-keeper who shall give the proper officer a receipt therefor in such form as he may require.

Examination of warehoused goods and perial charges.

87.—(1) A warehouse-keeper shall, where necessary, provide, for use by the proper officer, protective clothing and such apparatus or device as may be appropriate to enable him to take account of goods and to do such examination thereof as may be necessary.

(2) When the importer or his duly authorized representative fails to attend and prepare any goods required to be examined in a warehouse and close the packages containing such goods immediately after such examination on the day of warehousing or as soon thereafter as the officer shall require, he shall forthwith pay the sum of 2.5 cents in respect of each such package for each day from and after which his attendance was required up to but exclusive of the day of the attendance.

Time of removal to a warehouse, etc.

88. Goods shall be removed from a Customs area to a warehouse or from one warehouse to another warehouse or from a warehouse to a Customs area at a time which shall permit of their receipt at the warehouse or Customs area, as the case may be, between Monday and Thursday not later than 5.00 p.m. and on Friday not later than 4.00 p.m. unless the proper officer in any special circumstances shall otherwise allow.

Conveyance of goods to or from a warehouse.

89. Goods removed under the provisions of regulations 86 and 88 shall be conveyed by such means and subject to such conditions as may be approved or required by the proper officer.

Operations on warehoused goods.

90. Before warehoused goods may be dealt with as provided in section 228 of the Act, the owner shall apply to the proper officer in the prescribed form. Permission shall be granted conditionally upon the owner of such goods observing all the requirements of such proper officer including any requirements in regard to opening, removing, marking, stacking, sorting, weighing, measuring and closing the packages in which the goods to be repacked are or are to be contained and as to the disposal on payment of duty or otherwise of any part of such goods or the containers thereof.

Transfer of ownership of warehoused goods.

91. When the owner of warehoused goods desires to transfer ownership to another person he and such other person shall execute a transfer in the prescribed form and present it to the proper officer.

92. No person shall enter for use within the Island warehoused goods which have been entered for exportation unless with the permission of the proper officer.

Warehoused goods entered for export.

93. Before goods may be removed from one warehouse to another the owner shall apply to the proper officer in the prescribed form.

Removal of goods from one warehouse to another.

94. Goods delivered for removal from one warehouse to another or from a warehouse to a Customs area shall be removed without delay by the owner or his agent by such means and at such times and subject to such conditions as the proper officer shall direct to the place to which the goods are to be removed and there produced to the proper officer.

Conditions of removal of warehoused goods.

95. The owner of warehoused goods shall maintain the packages in which they are contained in a proper state of repair. If a package becomes unserviceable the warehouse-keeper shall forthwith transfer the goods contained therein to another package if the owner fails to do so within twenty-four hours of his being notified by the proper officer of the necessity for such transfer, or such further period as the proper officer in any special circumstances may allow.

Warehoused goods to be properly packaged.

96.—(1) When goods deposited in a Queen's warehouse in accordance with the provisions of section 87 of the Act are entered they shall be entered in whole consignments according to the bill of lading particulars.

Goods in Queen's warehouse etc. how to be cleared.

(2) No entry of a part consignment may be made except in the case of a consignment part of which is for use within the Island and the remainder for warehousing or for exportation or use as stores and if the respective entries are presented at the same time.

(3) All rents and charges on goods deposited in a Queen's warehouse or Customs area shall be paid before the delivery of such goods.

PART XII. *Auction Sales*

97. The Collector-General may appoint an officer to offer for sale at public auction goods which may be sold under the Act.

Officer may conduct auction sales.

98. Before goods which may be sold under the Act are offered for sale by a licensed auctioneer he shall enter into a bond in the prescribed form in a sum sufficient to cover the value of such goods.

Licensed auctioneer's bond.

- Conditions of sales.** 99. Before a sale commences the auctioneer shall announce that the bids taken will be inclusive of duty and of all rents and charges and that any goods sold but not removed from the warehouse within fourteen days from the day of sale are liable to forfeiture.
- Auctioneer to certify sales record.** 100. On conclusion of a sale and before leaving the place where the sale takes place the auctioneer shall give a certificate of correctness in the auction sales record of the particulars of the sale recorded therein and in the case of dispute shall forthwith record therein full particulars of the matter in dispute.
- Delivery of goods sold at auction.** 101. When the auctioneer receives the amount of the purchase price he shall make and sign an order to the proper officer to deliver the goods. The purchaser shall present the order to such officer and on surrender thereof if it is in order and on giving a receipt for the goods in the auction sales record the purchaser may take delivery.
- Licensed auctioneer's account.** 102. A licensed auctioneer shall deliver to the proper officer within seven days of the date of sale a full account of the goods sold and of the prices realized together with the amount received by him for the goods after deducting a commission of five *per centum* of the proceeds of the sale and of such expenses as may be approved by the Collector-General.

PART XIII. Drawback

- Definition of duty in this Part.** 103. In this Part "duty" includes additional stamp duty payable on customs warrants inward.
- Drawback.** 103A. Save and except as hereinafter provided, drawback of the duty paid on the importation of goods shall be granted on their being exported, put on board an aircraft or ship for use as stores or otherwise dealt with in a manner that makes them eligible for drawback.
- Suspension of drawback.** 103B.—(1) Where the Commissioner of Customs and Excise is advised by notice in writing by the Bank of Jamaica that an exporter has failed to comply with the requirements of the Exchange Control Act with respect to the payment for exports, the Commissioner, may with effect from the date of the receipt of the notice, suspend the grant of drawback under this Part until the date of receipt of a notice from the Bank of Jamaica advising that the exporter has complied with such requirements.
- Special circumstances in which drawback not payable.** 103C. No drawback shall be paid where the proper officer is satisfied that the person applying for drawback is eligible to receive or has received, in respect of goods for which he is applying for drawback,

[The inclusion of this page is authorized by L.N. 70/1992]

a pay-out of a specific percentage of his export receipt value under the Export Tax Rebate Scheme set out in Ministry Paper No. 5 and tabled in the House of Representatives on January 20, 1987.

104. Save and except as hereinafter provided, drawback shall not be paid on any goods unless the total drawback involved in the claim exceeds one dollar. Minimum drawback.

105. Drawback shall not be granted on any goods exported or put on board an aircraft or ship for use as stores unless such goods are exported or put on board within two years of the payment of duty thereon. Time limit.

106. If the rate of duty payable on the like kind of goods on the date when goods are exported or put on board an aircraft or ship as stores shall be less than the rate of duty actually paid thereon then in such case drawback shall be calculated according to the lower rate of duty. Change of duty.

107. *[Deleted by L.N. 44/1990.]*

108. Drawback shall not be payable—

- (a) unless it is shown to the satisfaction of the proper officer that duty in respect of the goods or of the articles contained therein or used in the manufacture or preparation thereof in respect of which the claim is made has been duly paid and has not been drawn back; General provisions. Proof of payment of duty.
- (b) if the goods are by any law, regulation, proclamation or otherwise prohibited from being exported or put on board an aircraft or ship as stores or otherwise excepted from the allowance of drawback; Prohibited goods.
- (c) if, in the opinion of the proper officer, the value of the goods on account of deterioration or any other cause whatsoever has depreciated so as to render the goods unsaleable in the Island at a reasonable profit; Depreciated value.
- (d) unless the invoices or other documents relating to the goods required to be produced at the time of importation or at any subsequent time have been deposited with the proper officer; Invoices.
- (e) unless the goods at the time of importation were packaged to the satisfaction of the proper officer or, if not packaged, consisted of identifiable single units or, if in bulk, were capable Packaging.

[The inclusion of this page is authorized by L.N. 70/1992]

of measurement or identification, and at the time when drawback is claimed the goods are still in such condition unless otherwise allowed by the proper officer;

Examina-
tion
before ship-
ment.

(f) unless, in the case of goods entered for exportation or use as stores, they are produced to the proper officer at the approved place of examination before being put on board and also, if the proper officer should so require, on board the exporting aircraft or ship;

Identification.

(g) where the proper officer certifies that he is not satisfied that the goods are identical with the particulars thereof contained in any entry, invoice, or other document relating to such goods or, in the case of imported goods, that the package containing them has not been opened (except as permitted by the proper officer or required by law) or tampered with or that the goods have not been tampered with or used while in the Island;

Sampling.

(h) unless the person claiming drawback furnishes the proper officer with such samples as he shall require for purposes of test or otherwise and shall give such officer such assistance as he may require in the examination and taking of an account of the goods;

Conveyance
on board.

(i) unless, in the case of goods entered for exportation or use as stores, the goods are conveyed direct and without delay from the place of examination on to the exporting aircraft or ship.

Returned
goods.

109. Notwithstanding anything hereinbefore contained, when goods imported are proved to the satisfaction of the proper officer to have been supplied contrary to order or requirement they may be exported on drawback within three months of the payment of duty or such further period as the proper officer in any particular case may allow if it is proved to his satisfaction that the goods have not been used in the Island.

Goods used
in local
manufacture.

110.—(1) Subject to such conditions as the Commissioner of Customs and Excise may generally or in any particular case impose, where the proper officer is satisfied that imported materials upon which duty has been paid are used in, wrought into or attached to any articles manufactured or produced in the Island and that such materials form a part of the finished articles, then, there may be allowed on the shipment as stores of such articles or, subject to regulation 103B, on the exportation

thereof, a drawback either of the duty paid on such imported materials or at a rate or scale approved by the Commissioner of Customs and Excise.

(2) Subject to such conditions as the Commissioner of Customs and Excise may generally or in any particular case impose, the drawback of duty allowed by paragraph (1) shall extend to waste where the proper officer is satisfied—

- (a) that the waste arises from the use of imported materials (upon which duty has been paid) in articles manufactured or produced in the Island and exported or shipped as stores; and
- (b) that the said materials form part of the finished articles:

Provided that it shall have been established to the satisfaction of the Commissioner of Customs and Excise that the waste in question will not become available for consumption in the Island (whether on account of having been destroyed or lost or for any other cause).

(3) References in this regulation to materials include references to component parts.

111.—(1) Subject to the provisions of this regulation and to such conditions as the Commissioner of Customs and Excise may generally or in any particular case impose, a drawback may be granted of the duties paid on imported raw materials (including component parts) which the proper officer is satisfied are purchased from local stock by a manufacturer solely for use in the manufacture of other goods.

Drawback
on raw
materials.

(2) Paragraph (1) shall not apply unless—

- (a) the proper officer is satisfied as respects any goods—
 - (i) that the manufacturer would have been entitled to import those goods free of duty or at reduced rates of duty under the Second or, as the case may be, Third Schedule to the Customs Tariff (Revision) Resolution, 1972; and
 - (ii) that duty was paid on the goods not more than three months before the date of purchase of the goods by the manufacturer;
- (b) application for the drawback is made on the prescribed form not later than thirty days after the date of purchase of the goods; and

- (c) the amount of drawback claimed in any instance relates to the purchase of more than five hundred dollars worth of goods taken from a single consignment of such goods.

(3) The amount of drawback payable under this regulation shall be the difference between the duties which were paid in respect of the importation of the goods and the duties (if any) for which the manufacturer would have been liable if he had imported the goods for use solely in the manufacture of other goods.

(4) If any goods in respect of which a drawback is granted in accordance with this regulation are used otherwise than for the sole purpose of manufacturing other goods, then, unless prior to such use the amount of drawback granted has been refunded to the Commissioner of Customs and Excise with his consent, the goods shall be forfeited and the manufacturer and any person who shall be knowingly concerned in the use of the goods otherwise than for such purpose as aforesaid shall incur a penalty of one thousand dollars or treble the value of the goods, at the election of the Commissioner.

112. Subject to the provisions of subsection (2) of section 45 of the Act, drawback of the duties paid on the importation of the following goods may be granted—

- (1) shipbuilding materials or accessories, including paints and oils, used in the construction, repair or renovation of foreign-going ships subject to such conditions as the Collector-General is hereby authorized to prescribe from time to time:

Provided that drawback shall only be allowed if application therefor has been made prior to the use of such materials and accessories and that the goods have been imported within one year from the date on which they were so used;

- (2) gasolene and lubricating oil certified by the Fisheries Officer to have been sold for use by commercial fishermen in the capture of fish for sale:

Provided that the gasolene before being received by the fishermen for use as aforesaid shall have been coloured to the satisfaction of the Collector-General.

Special drawbacks approved by the House of Representatives on 17.8.55.

Shipbuilding materials and accessories.

PART XIV. [*Deleted by L.N. 45/1979.*]

PART XV. Working Days and Hours

125.—(1) The working days of officers shall be all days except Saturdays, Sundays and public holidays. Working days and hours.

(2) The working hours of officers for attendance on the public shall be as follows—

	WORKING HOURS	
	Monday to Wednesday	Thursday to Friday
(a) For all business at the Custom House	9 a.m. to 4 p.m.	9 a.m. to 3 p.m.
(b) (i) For the receipt of goods into or the delivery of goods from a Customs area, Queen's Warehouse or private warehouse (not being operated as an in bond shop)	Monday to Thursday 8 a.m. to 12 noon and 1 p.m. to 5 p.m.	Friday 8 a.m. to 12 noon and 1 p.m. to 4 p.m.
(b) (ii) For the receipt of goods into or the delivery of goods from a private warehouse being operated as an in bond shop; such hours as are prescribed under the Shops and Offices Act.		
(c) For any purpose other than (a) or (b) above.	8 a.m. to 12 noon and 1 p.m. to 5 p.m.	8 a.m. to 12 noon and 1 p.m. to 4 p.m.

[The inclusion of this page is authorized by L.N. 125/1981]

Applications
for extra
attendance.

126.—(1) Applications for the services of an officer outside the working days and hours prescribed in regulation 125 shall be made in the prescribed form to the proper officer.

(2) Such applications shall be presented to the proper officer—

(a) in cases where the services are required on any day not being a Saturday or a Sunday or a public holiday, not later than 3:00 p.m. on that day;

(b) in cases where the services are required on a Saturday, Sunday or a public holiday, not later than 3.30 p.m. on the preceding working day.

(3) The proper officer granting applications made during the working hours prescribed in regulation 125 but outside the hours prescribed in sub-paragraph (2) thereof, shall charge a fee of two dollars for each application so granted, which fee shall be paid into the Consolidated Fund:

Provided that any such fee charged for an application granted at any time outside the official working hours prescribed in regulation 125, shall accrue to the proper officer.

Fees for extra
attendance.

127.—(1) Fees according to the following scale shall be paid by persons requiring the services of officers on days or at times other than those prescribed as working days or working hours in regulation 125:

Provided that after the first hour periods of less than twenty minutes shall be disregarded.

SCALE

Normal rates of pay	Fees payable pursuant to this paragraph	
	Rate per hour or part thereof	
	Saturdays, Sundays and public holidays	Other days
Normal hourly rates— (a) in relation to officers paid an annual salary shall be determined by dividing the officer's annual rate of salary by 2,216; (b) in relation to officers paid a weekly salary shall be determined by dividing the officer's weekly rate of salary by 40, and shall be calculated to the nearest 0.8334 cents.	Twice the normal hourly rate.	One and one-half times the normal hourly rate.

(2) If an attendance of an officer is required either on a Sunday or on a public holiday for a period not exceeding two hours, a further charge for two hours shall be made as a disturbance payment. If the period exceeds two hours but does not exceed three hours, a further charge for one hour shall be made.

(3) If the attendance of an officer is first required at a time subsequent to the beginning of an hour fees for an hour shall be charged in respect of such part of an hour.

128. A person requiring the services of an officer on days or at times other than those prescribed as working days or working hours in regulation 125 shall pay, in addition to the fees for the services of such officer, fees at the rates prescribed in regulation 127 for such supervisory visits by other officers and for such periods as the Collector-General may deem necessary.

Fees for supervisory visits.

129. When two or more persons require overtime services to be performed and, in the opinion of the proper officer, it is convenient to arrange for the same officers to perform all such services the charges

Part charging.

[The inclusion of this page is authorized by L.N. 125/1981]

shall be divided between the persons requiring the services in such proportion as the proper officer may deem equitable.

Unnecessary attendance.

130.—(1) When an officer has been detailed for duty outside official hours and subsequently is informed prior to leaving his home that his services are not required at the time stated in the application the person who asked for his services shall pay for one hour's attendance unless the request was for attendance on a Sunday or public holiday when he shall be required to pay for two hours' attendance.

(2) When the detailed officer reports for duty and it is found within one hour of his arrival that his services are not required, the person who asked for his services shall pay for two hours' attendance unless the request was for attendance on a Sunday or public holiday when the provisions of paragraph (2) of regulation 127 shall apply.

Officer acting in higher grade.

131. An officer duly appointed to act in a capacity senior to that of his substantive grade shall be entitled to fees at the rate applicable to that of the grade in which he is acting.

Attendance away from fixed station and rates of subsistence.

132. When an officer is required to attend for duty at a place away from his fixed station other than at a private warehouse and such attendance is continuous for six hours or more, the person who requested the attendance, in addition to paying such fees as may be chargeable, shall pay the officer a subsistence allowance as under—

Surveyors—all grades	...	...	...	\$2.00
Officers below the grade of Surveyor II	...	...	...	\$1.75
Supervisor of Guards	...	...	...	\$1.75
Guards—all grades	...	...	...	\$1.50
Wharf Attendants	...	...	...	\$1.25

If the work is continued beyond twelve hours the subsistence allowance shall be increased as follows for each hour or part thereof in excess of such twelve hours—

Surveyors—all grades	...	...	...	17 cents
Officers below the grade of Surveyor II	...	...	...	15 cents
Supervisor of Guards	...	...	...	15 cents
Guards—all grades	...	...	...	12 cents
Wharf Attendants	...	...	...	10 cents

Provided that this regulation shall not apply to attendance on shipping at Port Royal:

Provided further that if the title of any rank is changed or post regraded the rates set out above shall still apply.

133.—(1) When an officer is required to attend for duty within the limits of a port at any time between one hour after and one hour before the working hours prescribed in regulation 125 the person who asked for his services shall bear the cost of transportation of the officer from and to the officer's place of residence if the work ceases before the commencement of the prescribed working hours:

Transportation rates and when payable.

Provided that, where the overtime services are a continuation of the prescribed working hours and the work ceases after 10.00 p.m., the person who asked for the services shall bear the cost of transportation of the officer to the officer's place of residence.

(2) The cost of transportation payable under this regulation shall be at such rate as the Commissioner of Customs and Excise may generally or in such particular circumstances decide.

134. A person requiring the services of an officer outside the limits of a port on days or at times other than those prescribed as working days or working hours in regulation 125 shall provide transport for the officer from and to the officer's place of residence or, with the prior approval of the Collector-General, bear the cost of such transportation at such rate as the Collector-General may generally or in any particular circumstances decide.

When transport to be provided.

135. For the purposes of regulations 133 and 134 the limits of the port of Kingston shall be deemed to be that area defined in the Second Appendix.

Limits of the port of Kingston.

Second Appendix

PART XVI. *Small Craft*

136. For the purposes of this Part "small craft" means ships not exceeding one hundred tons burden but exclude any such ship owned or operated by Government when used in the service of the Government.

Definition of "small craft"

137. No small craft shall, without the written authority of the proper officer, put off to any aircraft or ship that shall have arrived in the waters of the Island except at such place as may be approved by the proper officer.

Authority for small craft to proceed to aircraft or ship.

Small craft to proceed direct.

138. Small craft having put off to any aircraft or ship shall not depart therefrom except direct to another aircraft or ship and, on leaving the final aircraft or ship to which it shall have proceeded, shall return direct to the approved place within the port from which it shall have put off unless the proper officer shall otherwise allow.

Small craft may load or discharge only at legal quay.

139. Nothing in regulation 138 shall be deemed to authorize small craft to load or discharge cargo except at an approved place of loading or an approved place of unloading or other place approved by the proper officer or to load or discharge passengers' baggage or stores save in accordance with the regulations relating thereto.

Small craft may not go alongside ship without a permit.

140. Except with the written permission of the proper officer no small craft (except a pilot boat engaged in pilotage duties) shall approach within one hundred yards of any aircraft or ship that shall have arrived in the Island unless the person in charge thereof shall be authorized so to do in accordance with a permit issued by the proper officer.

Proper officer may authorize small craft to carry certain articles to and from ships.

141.—(1) The proper officer in his discretion and subject to such conditions as he may impose may authorize the shipment from and into small craft of fruit, vegetables, curios and such other articles not being cargo, passengers' baggage or stores on to or from ships which have arrived from any place outside the Island and are lawfully lying at any port or approved place.

(2) No such authorization shall be deemed to convey authority to any person to go on board an aircraft or ship contrary to any provision of law or save with the permission of the Master thereof or of his agent.

Permit required to take goods for sale on board ship alongside wharf, etc.

142. Nothing in this Part shall be deemed to permit any person except with the written permission of the proper officer and subject to such conditions as he may impose to take any goods for sale on board any aircraft or ship if such aircraft or ship is alongside any wharf, quay, or jetty.

Ships' boats.

143. The provisions of this Part so far as they are or may be made applicable shall apply to ships' boats.

PART XVII. *Customs Brokers' Licences*

Interpretation of Part XVII.

144. In this Part—

“Board” means the Customs Brokers Licensing Advisory Board established under regulation 145;

“customs broker” means any person, including a freight forwarder, who, on behalf of a client, transacts customs business with the Customs, including the entering of goods of all description under the customs laws, but does not include a ship’s agent;

“disqualified person” means a person who—

(a) being an individual—

- (i) is under the age of eighteen years;
- (ii) is an undischarged bankrupt; or
- (iii) is suffering from such physical or mental disability as would prevent him from properly carrying on business as a customs broker or as a clerk to a customs broker, as the case may be;

(b) being a body corporate—

- (i) has passed a resolution for its winding-up or is subject to the order of a court of competent jurisdiction for its winding-up;
- (ii) is involved in any proceedings whereby its property may be distributed among its creditors;
- (iii) is in receivership; or
- (iv) has, as a director, any individual falling under paragraph (a);

“functions” includes powers and duties;

“licence” means a licence issued under regulation 146 (5) authorizing a person to practise as a customs broker;

“licensed clerk” means a person who is articulated to a licensed customs broker and is in possession of a provisional licence;

“licensed customs broker” means a customs broker who holds a subsisting licence;

“provisional licence” means a licence granted under regulation 146 (5) authorizing a person to perform functions as a customs broker’s clerk;

“tax compliance certificate” means a certificate issued by the Revenue Board indicating the status of an applicant for a licence or provisional licence as respects the payment of any taxes, duties, fees or other imposts required by law, or any statutory contributions payable by such applicant, such certificate being issued—

(a) where the applicant is an individual, in respect of that individual;

- (b) where the applicant is an unincorporated association, in respect of each member thereof;
- (c) where the applicant is a body corporate, in respect of the body corporate and each director thereof;

“unincorporated association” includes a partnership.

Constitution and functions of Board

145.—(1) There is hereby established a Board to be called the Customs Brokers Licensing Advisory Board.

(2) The Board shall consist of the following members—

- (a) the Deputy Commissioner of Customs who shall be the chairman of the Board;
- (b) the Collector of Customs, Kingston, who shall preside at meetings of the Board in the absence of the chairman thereof;
- (c) an officer of the Customs and Excise Department, who shall be the Secretary to the Board;
- (d) an officer of the Tax Administration Services Department;
- (e) the Commissioner of Police or his nominee;
- (f) a representative of the Revenue Protection Division of the Ministry of Finance and Planning;
- (g) a representative of Jamaica Promotions Corporation;
- (h) five members (hereinafter referred to as nominated members) appointed by the Minister, each member to be selected from a panel of three persons nominated by each of the following organizations—
 - (i) The Jamaica Chamber of Commerce;
 - (ii) The Customs Brokers Association;
 - (iii) The Jamaica Manufacturers Association;
 - (iv) The Port Authority;
 - (v) The Jamaica Exporters Association.

(3) A nominated member shall, subject to the provisions of this Part, hold office for a period not exceeding one year and shall be eligible for reappointment.

(4) The appointment of a nominated member may at any time be revoked by the Minister if he thinks it expedient to do so, or if the body on whose nomination such appointment was made recommends the revocation.

(5) If a nominated member is unable to carry out his functions as a member by reason of illness or for any other cause, the Minister may, in place of that member, appoint another person selected from a

panel of three persons nominated by the organization which nominated that member.

(6) A nominated member may at any time resign his office by instrument in writing addressed to the Minister and transmitted through the Chairman of the Board and every such resignation shall take effect as from the date of receipt by the Minister of such instrument.

(7) If any vacancy occurs among the nominated members, such vacancy may be filled by another person appointed by the Minister on the nomination of the body that nominated the member whose place has become vacant; and a member appointed under this paragraph shall, subject to the provisions of this Part, hold office for the remainder of the period for which his predecessor was appointed.

(8) The validity of any act or proceedings of the Board shall not be affected by any vacancy amongst the members thereof or by any defect in the appointment of a member thereof.

(9) The names of all members of the Board as first constituted and every change in membership shall be published in the *Gazette*.

(10) The Board shall meet as often as may be necessary or expedient to carry out its functions, and such meetings shall be held at such places and times and on such days as the Board may determine; but—

- (a) the chairman may at any time call a special meeting of the Board and shall call a special meeting to be held within ten days of a written request for that purpose addressed to him by any three members of the Board;
- (b) all meetings shall be convened on notice of not less than five clear days, but a meeting called by shorter notice shall be regarded as duly called if it is so agreed by the chairman and other members representing not less than sixty per cent of all the members of the Board.

(11) At any meeting of the Board the following five members shall comprise a quorum—

- (a) the chairman or the person acting as chairman;
- (b) two nominated members, including the member nominated by the Customs Brokers Association;
- (c) the Secretary to the Board; and
- (d) the officer of the Tax Administration Services Department.

(12) The decisions of the Board shall be by the majority of votes of members present and voting and, in addition to an original vote, the person presiding at a meeting shall have a casting vote where the voting is equal.

(13) Minutes, in proper form, of each meeting shall be kept by the Secretary to the Board.

(14) Subject to the provisions of this Part, the Board may regulate its own proceedings.

(15) No action, suit, prosecution or other proceedings shall be brought or instituted personally against any member of the Board in respect of any act done *bona fide* in pursuance or execution or purported execution of the functions of the Board.

(16) The office of nominated member shall not be a public office for the purposes of Chapter V of the Constitution of Jamaica.

(17) The functions of the Board shall be—

- (a) to advise the Commissioner of Customs and Excise on all matters respecting the grant, suspension or revocation of licences and provisional licences;
- (b) to consider and advise the Commissioner on applications made to him for the grant or renewal of licences and for the grant of provisional licences;
- (c) to monitor the customs activities of customs brokers;
- (d) to make such enquiries and collect such information as may be necessary or desirable for the purpose of carrying out its functions under these Regulations;
- (e) to set and conduct examinations for applicants for licences and provisional licences;
- (f) to take such steps as it thinks fit to encourage and promote high standards of efficiency and integrity in the practice of customs brokerage; and
- (g) to take all such other lawful measures as it may consider necessary or desirable to assist it in carrying out such functions as are assigned to it under this Part.

Customs
brokers'
licence.

146.—(1) No person shall—

- (a) practise as a customs broker except under and in accordance with a licence; or
- (b) perform functions as a licensed clerk except under and in accordance with a provisional licence.

(2) Any person who contravenes paragraph (1) shall be guilty of an offence and shall be liable on summary conviction before

a Resident Magistrate to a fine of one thousand dollars or to imprisonment for a term not exceeding six months or to both such fine and imprisonment.

(3) An application for a licence or a provisional licence shall be made, in such form and manner as the Commissioner may approve, by any person who is not a disqualified person, and such application shall be accompanied by a tax compliance certificate and such documentary evidence relating to educational qualification or otherwise as the Board may require.

(4) On receipt of an application for a licence or a provisional licence the Commissioner shall display for public information in the Customs House, for not less than a period of fourteen days, a notice of the receipt of such application containing the following particulars—

(a) where the applicant is an individual, his full name and address;

(b) where the applicant is an unincorporated association, the full name and address of each director,

so that any interested party may, within such period as aforesaid, object to the grant of a licence or, as the case may be, a provisional licence to the applicant.

(5) The Commissioner, acting in accordance with the recommendation of the Board, may grant or refuse to grant a licence or a provisional licence.

(6) The Board shall not recommend the grant of a licence or, subject to paragraph (7), a provisional licence unless it is satisfied that the application is made in accordance with these Regulations and—

(a) where the applicant is an individual—

(i) that he is a resident of Jamaica;

(ii) that he holds at least a General Certificate of Education at the ordinary level, or its equivalent, in two or more subjects, including English Language, and satisfied the Board that he is proficient in commercial arithmetic, or that he has passed such qualifying examination as may be held by the Board pursuant to regulation 147A or is exempt therefrom pursuant to paragraph (3) of that regulation;

(iii) that he is a person of good character and is otherwise a proper person to obtain a licence or provisional licence, as the case may be;

- (iv) that he is not a disqualified person;
 - (v) in respect of an application for a licence, that having regard to the knowledge and competence of the applicant and such staff (if any) as may be employed in the business to be authorized by the licence, the applicant is capable of carrying on business as a customs broker; and
 - (vi) that the applicant has previously held a licence for a period of not less than one year or, has held a provisional licence for a period of not less than one year during which period he was articulated to a licensed customs broker who had provided him with adequate training in the functions of a customs broker;
- (b) where the applicant is an unincorporated association, that each of the members thereof satisfies the requirement set out in sub-paragraph (a) of this paragraph, except that only one such member need satisfy the provisions of sub-paragraphs (a) (v) and (a) (vi);
- (c) where the applicant is a body corporate—
- (i) that the body is incorporated in Jamaica;
 - (ii) that every director thereof and each person who manages or controls that body is a person of good character and is otherwise, a fit and proper person; and
 - (iii) that the majority of such directors otherwise satisfies the requirements of sub-paragraph (a) of this paragraph in so far as they relate to applicants, except that only one such director need satisfy the provisions of sub-paragraphs (a) (v) and (a) (vi).

(7) Without prejudice to the provisions of paragraph (6), the grant of a provisional licence shall not be recommended by the Board unless the application is accompanied by a letter of undertaking in an approved form from the customs broker to whom the applicant is or will be articulated that the customs broker will hold himself responsible for all such customs transactions and matters related thereto as are engaged in by the applicant during the period that he is articulated to that customs broker.

(8) The holder of a provisional licence may, before the expiration thereof, apply to the Board in the approved form to be considered and recommended for the grant of another provisional licence by the Commissioner, so, however, that the Board shall not recommend

the grant of a provisional licence to any person for more than two consecutive years unless it is satisfied that the applicant was unable to sit or pass the appropriate examination on account of—

- (a) illness;
- (b) absence from the Island for a good cause;
- (c) any other reasonable cause.

(9) The Board may, in relation to any application, recommend to the Commissioner that a licence or provisional licence be granted unconditionally or subject to such conditions as the Board may specify.

(10) Every licence granted under this Part shall be in such form as the Commissioner may approve and may be granted subject to such conditions (if any) as are specified therein and, subject to the provisions of this Part, shall remain in force from the date specified therein until the 31st day of March next following.

(11) The following fees shall be paid to the Commissioner on the issue of every licence—

- (a) in the case of a licence or provisional licence issued to an individual, a fee of ten thousand dollars if it is issued on or after the 1st April, or five thousand dollars if it is issued on or after the 1st October, in any year;
- (b) in the case of a licence issued to a body corporate, fifteen thousand dollars if the licence is issued on or after the 1st April, or seven thousand dollars if it is issued on or after the 1st October, in any year.

(12) The Commissioner shall cause to be published in the *Gazette* at least once in each year, the name and business address of every holder of a subsisting licence.

147.—(1) The Commissioner may, as a condition precedent to the grant or renewal of a licence or the grant of a provisional licence, require an applicant to give security of such amount, being not less than ten thousand dollars, as the Commissioner may specify, to be held by the Commissioner for the payment of any sum accruing to him by way of revenue or to a client arising from fraud or negligence by the applicant and admitted by him or adjudged by a court of competent jurisdiction to be so payable by him.

Securities.

(2) The security referred to in paragraph (1) shall be given within such time as the Commissioner may specify and shall be given either—

- (a) by deposit with the Commissioner of the amount of the security or of a bond in such form for such amount and with such sureties

as the Commissioner may in any case approve; or

- (b) partly by bond approved by the Commissioner as aforesaid and partly by deposit with the Commissioner of such sum as he may specify.

(3) The Commissioner, after giving written notice to the person who gave the security, may pay out of any amount deposited, or any amount received under a bond therefor, any sum accruing to the Commissioner or to a client in terms of paragraph (1).

(4) Where any payment is made as aforesaid, the Commissioner shall, by notice in writing, require the person by whom the security was given to make a further deposit equivalent to the amount so paid out and, if he does not comply with such notice within thirty days of receipt thereof, the Commissioner may revoke the licence granted to such person.

(5) Any amount deposited under this regulation shall, subject to any deductions or any claim for loss as specified in paragraph (3), be refunded—

- (a) in the case of a customs broker, upon the expiration of a period of twelve months after he has discontinued the business for which the licence was granted and has surrendered his licence to the Commissioner, and in the case of a clerk, on the expiration of a period of twelve months after he ceases to be articulated;
- (b) in either case, upon the expiration of a period of twelve months after a licence or provisional licence has been revoked by the Commissioner;
- (c) in either case, upon the expiration of a period of twelve months after the death of a licensed customs broker or licensed clerk, to his personal representatives.

Examinations
and exemptions
therefrom.

147A.—(1) Subject to paragraph (3), the Board may require an applicant for a licence or a provisional licence to sit such examination as it may conduct pursuant to sub-paragraph (e) of paragraph (17) of regulation 145 for the purpose of qualifying for the grant of a licence or provisional licence, as the case may be.

(2) The Board may, in such manner as the Commissioner may approve, give general directions with respect to the examinations referred to in paragraph (1), and in particular such directions may relate to—

- (a) the syllabus relevant to the subjects in which examinations will be held;

- (b) the periods, dates, places and times of such examinations; and
- (c) the fees payable in respect of such examinations.

(3) The persons specified in this paragraph shall be exempt from sitting a qualifying examination held by the Board under this regulation—

- (a) an officer of the Government who, for a period of at least three years, has performed duties as a Customs Clearance Officer in the Supply Division of the Ministry of Finance, such duties having included in that period the preparation of import customs entries and the clearing of goods imported by or on behalf of or taken out of bond by—
 - (i) Central Government;
 - (ii) any local government or quasi-government institution approved by the Minister;
 - (iii) international institutions; or
 - (iv) Embassies and Consulates,and a written declaration to that effect is made by the person for the time being in charge of the Supply Division and is submitted with the application of such officer;
- (b) any officer of the Government who for a period of at least five years has performed duties as a customs officer in the Customs and Excise Department, such duties having included in that period—
 - (i) the processing of customs import and export documents; or
 - (ii) the examination and release of imported goods; or
 - (iii) the examination and exportation of goods,and a written declaration to that effect is made by the person for the time being in charge of the Customs and Excise Department and submitted with the application;
- (c) any person who satisfies the Board that for a period of not less than five years immediately preceding the date of his application—
 - (i) he has carried on business as a customs broker; or
 - (ii) he has been employed as a customs broker's clerk; or
 - (iii) he has performed duties as a customs broker relating to the preparation of customs import and export entries,

clearing imported goods through customs and shipping and clearing through customs bonded goods and goods entitled to draw-back or refund of duties, and, in any case, that during such period as aforesaid he has, with competence, carried on his business or performed his duties, as the case may be;

- (d) any person over forty years of age who does not meet the minimum requirements specified in sub-paragraph (a) (ii) of paragraph (6) of regulation 146 but in respect of whom the Board is satisfied that an exemption under this paragraph should be accorded, having regard to his expertise and years of experience in the field of customs brokerage.

Duties of
customs
brokers.

147B.—(1) Every licensed customs broker shall—

- (a) establish and maintain a registered business office;
- (b) keep such records of all his financial transactions as a broker, as may be required by the Commissioner and retain such records for a period of seven calendar years and make them available for inspection at any time by the proper officer;
- (c) furnish to his clients, in respect of each entry passed by him on their behalf, a copy of one or other of the following documents bearing the impression of the official customs stamp—
- (i) in the case of an import or export entry, the import or export entry;
- (ii) in the case of a small collection entry, the official receipt;
- (d) account to the clients for—
- (i) funds received by him on their behalf from the Commissioner;
- (ii) funds received from them which are in excess of the charges properly payable in respect of their customs business;
- (e) pay to the appropriate Tax Commissioner when due all sums received by him from a client for the payment of any duty, taxes, fees or other obligation owing to the Government.

(2) Where a licensed customs broker is aware that his client has failed to comply with any provisions of the laws relating to customs and excise, or other related matters, he shall advise his client of the non-compliance and if the client does not comply with such provisions within a reasonable time, the customs broker shall report the facts to the Commissioner for appropriate action.

(3) Every licensed customs broker—

- (a) shall register with the Commissioner the name and address of every employee who is authorized on behalf of the licensed customs broker to lodge with and collect from the customs, import and export documents, and to present goods for customs examination;
- (b) deliver to the Commissioner a letter authorizing any person, not being an employee, to act on behalf of the licensed customs broker for the purpose of lodging and collecting import and export customs documents and presenting goods for customs examination.

(4) A licensed customs broker shall be held responsible for the unlawful acts or omissions of any person employed to him and acting within the scope of that person's employment.

(5) If a licensed customs broker fails to carry out the duties specified in this regulation he shall be guilty of an offence.

147C.—(1) Where the value of any goods exceeds an amount in Jamaican currency equivalent to five thousand dollars in the currency of the United States of America then, whether or not they are personal effects or are imported for commercial purposes, such goods shall not be entered or cleared under the customs laws except by a licensed customs broker or licensed clerk, so, however, that nothing in the foregoing provisions of this regulation shall be construed to require the services of a licensed customs broker in connection with—

Services
of licensed
customs
broker
required.

- (a) the entering and clearing of ships or aircraft or other vessel;
- (b) the trans-shipment of containers or packages or any goods by airline or shipping companies;
- (c) the report inwards of aircraft and ships in ballast;
- (d) the report of cargo of aircraft and ships;
- (e) the clearance outwards of aircraft or ships;
- (f) the report of cargo remaining on an aircraft or ship;
- (g) the preparation of removal notes in respect of goods being transferred from one port to another by airline and shipping companies; or
- (h) the removal and exportation of goods by transit entries through airline and shipping companies.

(2) Any licensed customs broker or any licensed clerk who charges or attempts to charge for his services any fees in excess of the schedule of fees for the time being approved by the Commissioner and published in the *Gazette*, shall be guilty of an offence.

[The inclusion of this page is authorized by L.N. 54/2000]

Suspension,
revocation,
etc., of
licence.

147D.—(1) A licence or provisional licence may be suspended or revoked by the Commissioner on the advice of the Board if the Board is satisfied that the holder thereof—

- (a) has breached a condition subject to which the licence or provisional licence, as the case may be, was granted;
- (b) is unable to function adequately as a licensed customs broker or a licensed clerk, as the case may be, by reason of mental or physical incapacity;
- (c) has been suspended as a disciplinary measure from membership of a professional body which regulates the activities of customs brokers;
- (d) has been convicted of an offence under the Act or any offence involving fraud or dishonesty;
- (e) had procured his licence or provisional licence, as the case may be, as a result of any misleading, false or fraudulent representation;
- (f) has been grossly negligent or incompetent in performing his duties or has conducted himself in such a way as to violate the established code of conduct for customs brokers; or
- (g) has failed to provide security in the amount and in accordance with such terms as may be specified by the Commissioner pursuant to paragraph (1) of regulation 147.

(2) Where the Board considers that a licence or provisional licence ought to be suspended or revoked under paragraph (1), the Board—

- (a) shall cause to be served on the holder thereof a written notice that the Board is considering such suspension or revocation, as the case may be, giving reasons for so doing and inviting the holder to make to the Board, within the period of thirty days from the date of service of the notice, such representations as he may wish to make with respect to the suspension or revocation, as the case may be; and
- (b) shall, before arriving at a decision on the matter, take into consideration any representation made pursuant to subparagraph (a) and if the holder so requests, afford him an opportunity of being heard by the Board at such time and place as the Board may stipulate.

(3) Where the Board advises the Commissioner to suspend or revoke a licence or provisional licence, as the case may be, the Board shall notify the holder accordingly and upon revocation or suspension as the case may be, the Commissioner shall cause a notice thereof to be published in the *Gazette*.

(4) Subject to paragraph (4) of regulation 147F, a licence shall be deemed to be suspended—

- (a) if there is a change in the name of the business of the customs broker to whom it was issued;
- (b) where such licence was issued in the name of an unincorporated association, if there is a change in the members thereof; or
- (c) where such licence was issued to a body corporate, if there is a change in the directorate or management of that body corporate.

(5) A licence or a provisional licence shall be deemed to expire if, having been issued in the name of an individual, that individual dies.

147E.—(1) The Board may, where it considers it expedient so to do, hold or cause to be held an investigation to determine whether or not a licence or provisional licence shall be revoked or suspended for any purpose specified in regulation 147D.

Investigation.

(2) For the purpose of conducting an investigation under paragraph (1) the members of the Board shall select from among themselves three persons who shall constitute a tribunal and such tribunal shall have for such purpose as aforesaid all the powers of a Resident Magistrate to summon witnesses, call for the production of books and documents and to examine persons under oath.

(3) Any person—

- (a) who is summoned to appear before the tribunal or to produce books or documents and who refuses or neglects so to do; or
- (b) who refuses to answer any question put to him by or with the concurrence of the tribunal,

shall be guilty of an offence and shall be liable on summary conviction before a Resident Magistrate to a fine not exceeding one thousand dollars or in default of payment thereof to imprisonment for a term not exceeding six months or to both such fine and imprisonment.

(4) In any investigation under this regulation, no person shall be bound to incriminate himself and every witness shall, in respect of any evidence given by him at such investigation, be entitled to the same privileges to which he would be entitled if he were giving evidence before a court of law.

Renewal
of licence.

147F.—(1) Subject to paragraph (2), on production of a licence granted under this Part and payment of a fee of two hundred dollars the Commissioner may, if the Board so recommends, renew the licence for a further period of one year ending on the 31st day of March next following after the date of expiration of such licence.

(2) Where a licence has been produced for renewal under paragraph (1) and there has been a change—

- (a) in the name of the person who holds the licence;
- (b) in the name of any incorporated association which holds the licence;
- (c) in the directorate or management of any body corporate which holds the licence;
- (d) in the name of the business of the customs broker to whom it was issued,

the licence so produced shall be referred to the Board and accompanied by a statement in writing of the particulars of such change.

(3) The proper officer shall—

- (a) where any person has been refused the renewal of a licence, notify that person in writing of the refusal and of his right to appeal conferred under regulation 147H; and
- (b) notify to the Secretary to the Board in writing of the renewal of any licence.

(4) In any of the circumstances specified in paragraph (4) of regulation 147D, the holder of the licence may apply to the Commissioner for permission to continue business as a customs broker pending a decision on any application for renewal or re-grant of the licence, so, however, that if the holder is dead the application may be made by his personal representatives for the purposes of winding-up the affairs of the holder.

(5) The Commissioner, acting in accordance with the advice of the Board, shall determine any such application and may permit the customs broker or, as the case may be, his personal representatives to carry on business for a specified period.

(6) A provisional licence is not renewable.

Surrender.

147G. A licensed customs broker shall surrender his licence to the Commissioner if—

- (a) he has discontinued business as a customs broker;

- (b) his licence has been suspended or revoked pursuant to regulation 147D.

147H—(1) Any person—

- (a) who, being an applicant for a licence or a provisional licence, is aggrieved by the refusal to grant a licence to him; or
- (b) being a licensed customs broker or a licensed clerk is aggrieved by the suspension or revocation of his licence or provisional licence, as the case may be, or, in the case of the licensed customs broker, a refusal to renew the licence,

Appeals.

may by notice in writing within twenty-one days from the date of receipt of the notification of the decision appeal to the Minister against the decision of the Commissioner.

(2) Every such notice of appeal—

- (a) shall state the name and address of the appellant and the grounds of appeal; and
- (b) shall be accompanied by copies of any documents on which the appellant relies in support of his appeal, and a copy of the notice, together with copies of such documents (if any) shall be served on the Commissioner.

(3) Within twenty-one days after the service on the Commissioner of a copy of any notice of appeal, the Commissioner shall send to the Minister a written statement of the reasons for the decision in respect of which the appeal is brought and of the respects (if any) in which he controverts the contents of any documents, copies of which have been served on him.

(4) The Minister may require the appellant or the Commissioner within a specified time to furnish in writing such further particulars as the Minister thinks necessary.

(5) The Minister shall afford the appellant and the Commissioner and their respective witnesses (if any) an opportunity to appear at a hearing conducted by the Minister, or such person as he may designate, to be heard on matters arising out of the documents delivered pursuant to sub-paragraph (b) of paragraph (2) or of such of those matters as may be specified by the Minister.

(6) A party permitted by the Minister under paragraph (5) to appear at any hearing may be represented thereat by any other person duly authorized in that behalf by such party.

(7) Subject to the provisions of this Part, the procedure at the hearing of an appeal shall be such as the Minister may determine.

(8) The Minister shall as soon as practicable in case of any appeal, and after conclusion of any proceedings thereon for the purposes of his hearing the appellant and the Commissioner, whether upon appearance before the Minister or otherwise, determine the appeal.

(9) The Minister may extend the time, whether unexpired or not, within which anything is required under this Part to be done by any person, for the purposes of any appeal, if the Minister is satisfied that such extension is just for reasons which have, in the special circumstances of the case, caused fulfilment by that person of such requirement, within the said time, to be impracticable.

(10) The decision of the Minister shall be final, and, if he allows the appeal, shall be notified in the *Gazette*.

PART XVIII. *Special Provisions*

Fire hazards. 148. No person shall light any match, lamp or fire or shall smoke in any special store or warehouse.

PART XIX. *Caribbean Common Market Preference*

Application. 149.—(1) This Part shall govern the determination required under paragraph 2 of the Customs Tariff (Common Market) Resolution, 1977, as to whether goods are to be treated as being of Common Market origin, and goods shall not be so treated unless the Collector-General is satisfied that the appropriate requirements of this Part are fulfilled in relation to them.

(2) The Collector-General may, in his discretion, exercise such powers, in such circumstances, as are specified in paragraph 4 of the Customs Tariff (Common Market) Resolution, 1977.

Third Appendix. (3) In this Part and in the Third Appendix any reference to “regional materials” shall be construed as a reference to materials which qualify to be treated as being of Common Market origin within the meaning of regulation 150.

Common Market origin. 150.—(1) Subject to the provisions of this Part, goods shall be treated as being of Common Market origin—

(a) where they are consigned to Jamaica from a country in the Common Market area; and

(b) where either—

(i) they and the materials used in their production have been wholly produced in the Common Market area; or

- (ii) they have been produced in the Common Market area wholly or in part from extra-regional materials or materials of undetermined origin which have undergone in the production of those goods, substantial transformation as described in regulation 152; or
- (c) if manufactured from materials imported from outside the Common Market area on a certificate issued by the Secretary-General on behalf of the Council to the Minister responsible for industry.

(2) The following shall be regarded as satisfying the requirement specified in sub-paragraph (b) (i) of paragraph (1), that is to say—

- (a) minerals extracted from the ground within the Common Market area;
- (b) vegetable products harvested within the Common Market area;
- (c) live animals born and raised within the Common Market area;
- (d) products obtained within the Common Market area from live animals;
- (e) products obtained by hunting or fishing conducted within the Common Market area;
- (f) marine products taken from the sea by a vessel belonging to a country within the Common Market area;
- (g) used articles of any description, being articles which have been collected from users in the Common Market area and in a state fit only for the recovery of materials therefrom;
- (h) scrap and waste resulting from the carrying on in the Common Market area of any manufacturing operations;
- (i) goods produced within the Common Market area exclusively from—
 - (i) goods referred to in sub-paragraphs (a) to (h); or
 - (ii) goods containing no extra-regional materials or materials of undetermined origin; or
 - (iii) goods containing materials which, because they have undergone substantial transformation as described in regulation 152 (1), would not be regarded as either being of extra-regional origin or of undetermined origin.

(3) For the purpose of determining whether goods satisfy any of the requirements of sub-paragraph (b) of paragraph (1), no account shall be taken of the use, in quantities regarded as negligible by the Commissioner of Customs and Excise, of preservatives, vitamins, colouring or similar material, imported into the Common Market area or of undetermined origin, in the production of those goods.

Fourth
Appendix.

(4) In respect of goods specified in Part I of the Fourth Appendix, for the purposes of paragraph (1), no account shall be taken of any of the following in ascertaining whether such goods have undergone any operation or process of production or manufacture in a prescribed country, that is to say—

- (a) packing, wherever the materials used in the operation or process have been grown, produced or manufactured;
- (b) splitting up into lots;
- (c) sorting or grading;
- (d) marking;
- (e) putting up into sets.

(5) Where the Minister advises the Commissioner of Customs and Excise that goods produced or manufactured in a country in the Common Market area and consigned to Jamaica therefrom are to be regarded as having fulfilled the requirements of either sub-paragraph (b) (i) or (b) (ii) of paragraph (1) such goods shall, for the purposes of this Part, be treated as if those requirements were fulfilled so, however, that similar goods consigned to Jamaica from any other country in the Common Market area are to be so regarded.

(6) Goods other than those mentioned in paragraph (2), shall not be treated as being of Common Market origin if they are produced by any operation or process consisting of—

- (a) any operation to ensure the preservation of goods during transport and storage, including ventilation, spreading out, drying, chilling, placing in salt, sulphur dioxide or other aqueous solution, removal of damaged parts or any other similar operation;
- (b) any operation involving removal of dust, sifting or screening, sorting, grading, classifying, matching (including the making up of sets of articles), washing, painting and cutting up resulting in the mere reduction in size;

- (c) changes of packing, placing in bottles, flasks, bags, cases, boxes, fixing on cards or boards or any other similar operation;
- (d) affixing marks, labels or other similar distinguishing signs on goods or their packaging;
- (e) mixing of materials imported from outside the Common Market area or of undetermined origin if the characteristics of the goods as a whole are not essentially different from the characteristics of the materials which have been mixed.
- (f) any operation consisting solely of welding, soldering, fastening, riveting, bolting or any other similar operation; or the putting together of all finished parts or components to constitute a finished product.

(7) In paragraph (6) (f) the expression "finished parts or components" refers to those articles which are imported into the Common Market area in a form or condition which requires no further fabrication, change in shape or form resulting in a change in identity or use.

151. Goods shall be treated as consigned to Jamaica from a country in the Common Market area if they are shown to the satisfaction of the Collector-General to have been consigned direct to Jamaica from a place in the Common Market area outside Jamaica.

Consignment.

152.—(1) For the purposes of sub-paragraph (b) (ii) of paragraph (1) of regulation 150, materials shall be treated as having undergone substantial transformation in the production or manufacture of goods—

Substantial transformation.

- (a) if, subject to sub-paragraphs (b) and (c) and to paragraph (2), the goods are classified in a tariff heading different from that in which any of the materials are classified;
- (b) in the case of goods specified in Part A of the List in the Third Appendix (hereinafter referred to as "the List") if, subject to regulation 153, they satisfy the conditions specified in relation to them, respectively;
- (c) in the case of goods specified in Part B of the List, if they satisfy, with effect from the dates specified in relation to each of them, the respective conditions so specified, in lieu of the conditions applicable to them prior to the date so specified.

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(2) Where any material containing any element which is imported from outside the Common Market area meets the conditions specified in paragraphs (1) and (5) of regulation 150, paragraph (1) of

this regulation and regulation 158, such material shall be regarded as containing no such element.

(3) Any condition, other than a value-added condition, specified in the List in relation to any goods so specified, shall be satisfied in respect of the whole of the goods, excluding any packing.

Special provisions in respect of certain goods. Fourth Appendix.

153. Where in the production or manufacture in a prescribed country of such goods (appearing in Part A of the List) as are specified in Part I of the Fourth Appendix materials described in Part II of the Fourth Appendix are used in the state so described, such goods shall be deemed to contain no element imported from outside the Common Market area.

Materials: determination of origin.

154.—(1) For the purposes of determining whether goods meet the requirement specified in either sub-paragraph (b) (i) or (b) (ii) of paragraph (1) of regulation 150, any of the following (whether or not imported into the Common Market area or containing any element so imported) used in the production, manufacture, repair, renovation or improvement of goods shall be regarded as wholly grown, produced or manufactured in the Common Market area, that is to say—

- (a) energy, fuel, plant, machinery and tools so used in the Common Market area, including any materials used in the maintenance of such plant, machinery or tools;
- (b) materials which for customs duty purposes fall to be treated as one with the goods, being packing materials required for the transport or storage of the goods, other than materials constituting the wrappers or containers in which goods would ordinarily be sold by retail.

(2) In determining whether goods specified in Part I of the Fourth Appendix and grown, produced or manufactured in a prescribed country are to be treated as falling within sub-paragraph (b) (ii) of paragraph (1) of regulation 150, any of the following (whether or not imported into the Common Market area or containing any element so imported) used in the production or manufacture of such goods shall be regarded as wholly grown, produced or manufactured in the Common Market area, that is to say—

- (a) energy, fuel, plant, machinery and tools so used in the Common Market area, including any materials used in the maintenance of such plant, machinery and tools;

- (b) materials which for customs duty purposes fall to be treated as one with the goods, being packing materials required for the transport or storage of the goods, other than materials constituting the wrappers or containers in which goods would ordinarily be sold by retail.

(3) Where there is insufficient information on which to determine whether or not any materials were imported into the Common Market area or contain any element so imported those materials shall be deemed to be so imported.

155. For the purposes of paragraphs (1) and (5) of regulation 150, regulations 152 and 158 and subject to regulation 156, the value of any materials imported from outside the Common Market area shall be the value for customs duty purposes in the member State in which those materials were used in a process of production, less transport costs, if any, incurred for such materials in transit through a country in the Common Market area other than Jamaica.

Materials:
determination
of value.

156. For the purpose of determining the value of materials imported into the Common Market area and used in a prescribed country in the production or manufacture of goods specified in Part I of the Fourth Appendix, regulation 155 shall have effect with the following modifications—

Value of
materials
used in
certain
goods,
Fourth
Appendix.

- (a) the deletion from paragraph (1) of the words "For the purposes of paragraphs (1) and (5) of regulation 150, regulations 152 and 158 and subject to regulation 156,";
- (b) the substitution for all references to goods of references to goods specified in Part I of the Fourth Appendix;
- (c) the substitution for the reference to country in the Common Market area, to prescribed country.

157.—(1) In determining, for the purposes of this Part—

Natural
produce of
the sea.

- (a) the place of production of marine products and goods produced therefrom, a vessel of a country in the Common Market area shall be regarded as a part of that country; and
- (b) the place from which goods have been consigned, marine products taken from the sea or goods produced therefrom at sea shall be regarded as having been consigned from another country in the Common Market area if they are taken by or produced in a vessel of that other country and brought directly to Jamaica.

(2) For the purposes of this regulation and sub-paragraph (f) of paragraph (2) of regulation 150—

(a) a ship shall be regarded as belonging to a country in the Common Market area only if—

- (i) it is registered in that country; and
- (ii) Common Market nationals constitute not less than three-fourths of the complement (including the Master) of the ship; and
- (iii) the Commissioner of Customs and Excise is satisfied, on the representation of an authority of that country accepted by the Commissioner of Customs and Excise as being appropriate for the purpose, that the majority shareholding is held by or the operation thereof is by, nationals of or a government of or a statutory body or corporation of a country in the Common Market area; and

(b) a person shall be regarded as a Common Market national if that person—

- (i) is a citizen of a country in the Common Market area; or
- (ii) has a connection with such a country of a kind which entitles him to be regarded as belonging to that country or as being a native or resident thereof, for the purposes of such laws relating to immigration as are for the time being in force in that country; or
- (iii) is a company or other legal person, constituted according to law in a country in the Common Market area for gainful purposes and regarded by that country as belonging thereto, which has its registered office and central administration and carries on substantial activity, in the Common Market area and is substantially owned and effectively controlled by individuals who are Common Market nationals.

Treatment
of repaired
goods.

158.—(1) Goods that have undergone a process of repair, renovation or improvement in the Common Market area, having been consigned from Jamaica to any other country in the Common Market area for the purpose of undergoing such a process shall, subject to paragraph (4) be treated for the purpose of reimportation only as being of Common Market origin if—

- (a) the goods are re-consigned direct to Jamaica from such other country aforesaid; and
- (b) the value of extra-regional materials or materials of undetermined origin used in the process of repair, renovation or improvement of the goods does not exceed such percentage of the cost of that process as is applicable to those goods in accordance with paragraph (2).

(2) For the purposes of sub-paragraph (b) of paragraph (1), where goods have undergone a process of repair, renovation or improvement—

- (a) in any country other than a prescribed country, the value of extra-regional materials or materials of undetermined origin used in such process shall not exceed 65 *per centum* of the cost of the process;
- (b) in a prescribed country, the value of extra-regional materials or materials of undetermined origin used in such process shall not exceed 80 *per centum* of the cost of the process.

(3) The cost of the process of repair, renovation or improvement shall be taken to be the aggregate of—

- (a) the cost of materials used in such process; and
- (b) the cost of effecting that process, excluding any freight or transport charges and any insurance or other shipping costs.

(4) For the purposes of paragraph (1) of regulation 150, goods shall be treated as having undergone a process of repair, renovation or improvement if in effecting the process in any country in the Common Market area there is no change in the form or character of the goods.

158A.—(1) The Commissioner of Customs and Excise may—

- (a) subject to sub-paragraph (b), treat goods separately from their packing for the purposes of assessing customs duty on those goods; and
- (b) in respect of goods consigned to Jamaica from another country in the Common Market area, determine the origin of their packing separately from the goods.

Treatment
of
packing.

(2) Where the Commissioner of Customs and Excise does not treat packing separately from goods, packing shall be regarded as forming a whole with the goods for the purpose of the qualifying

Third
Appendix.

conditions under lists A and B of the Third Appendix expressed in terms of percentage value-added.

(3) Packing required for the transport or storage of goods shall not, for the purpose of determining the origin of such goods as a whole, be considered as having been imported from outside the Common Market area.

Unit of
qualification.

159.—(1) Where goods grown, produced, or manufactured in a country in the Common Market area are consigned to Jamaica from that country, each article in a consignment shall, subject to the provisions of this regulation, be considered separately for the purpose of paragraph (1) of regulation 150.

(2) For the purpose of this regulation—

- (a) where any tools, parts or accessories relating to an article are imported with that article and no charge, additional to the price of the article is payable in respect of those tools, parts or accessories or any charge payable in respect of them is included in that price, such tools, parts or accessories shall be treated as one with the article so, however, that the tools, parts or accessories are standard equipment customarily sold with articles of that kind;
- (b) where it is specified in the Harmonized Commodity Description and Coding System (referred to in regulation 170) that a group, set or assembly of articles is to be classified within a single heading such group, set or assembly shall be treated as one article;
- (c) in cases other than those falling within the provisions of subparagraph (a) or (b) goods shall be treated as one article where for customs duty purposes they fall to be treated as such.

(3) Where, due to transport or production reasons, parts of an unassembled or disassembled article are imported in more than one consignment, the Commissioner of Customs and Excise shall, if the importer so requests, treat the article comprised of those parts as one article.

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Appendix.

(4) In its application in relation to goods specified in Part I of the Fourth Appendix and grown, produced or manufactured in a prescribed country, this regulation shall have effect with the following modifications—

- (a) the deletion from paragraph (1) of the words "subject to the provisions of this regulation,";
- (b) the substitution for country in the Common Market area of prescribed country; and
- (c) the deletion of paragraphs (2) and (3).

160.—(1) Subject to paragraph (2), where any goods specified in Part I of the Fourth Appendix are produced or manufactured in a prescribed country from a mixture—

Mixtures
in respect
of certain
goods.
Fourth
Appendix.

- (a) of materials, which on being separately imported into Jamaica would by virtue of this Part, be treated as satisfying any of the requirements specified in sub-paragraph (b) of paragraph (1) of regulation 150; and
- (b) of materials which on being so imported would not qualify to be so treated.

such goods shall not be treated as being of Common Market origin unless the Collector-General is satisfied that they are essentially different from the materials that have been mixed.

(2) The Minister responsible for foreign trade may direct that, subject to any conditions he may impose, any of the goods specified as aforesaid and produced or manufactured as aforesaid, shall be treated as having satisfied the requirements of sub-paragraph (b) of paragraph (1) of regulation 150 to the extent that any constituent of the mixture would be so treated under this Part.

161.—(1) Goods in respect of which admission is claimed at a Common Market rate of duty shall be supported by evidence of consignment and by a certificate of origin in the prescribed form issued in the country of the Common Market area in which the goods were manufactured or from which they were consigned together with a declaration in the prescribed form made by the person exporting the goods.

Documentary
evidence of
origin.

(2) An importer of goods shall produce, at the request of the Collector-General, such documentary evidence relating to the goods as he may require in order to substantiate the correctness of the particulars contained in the certificate of origin, and where the importer fails to present any document so required the Collector-General may direct that the goods shall not be admitted at a Common Market rate of duty.

(3) The Collector-General may require the importer of the goods to furnish him, in such form as he may require, proof of any statement made as to any fact necessary to determine whether goods

are of Common Market origin as provided in regulation 150, and where such proof is not furnished to the Collector-General's satisfaction, such determination may be made without regard to that statement.

Discrepancies
in marks and
numbers.

162. Where goods supported by a certificate of origin are not in conformity with the description on the certificate or the relative invoices by reason of discrepancies as regards the marks or numbers of the packages or the number or description of the packages or of the goods or the quantity or value of the goods, they shall not be entitled to admission at a Common Market rate of duty unless the Collector-General is satisfied that the differences are due solely to error.

Common
Market
goods to
be separately
packed.

163. Goods certified for entry at a Common Market rate of duty shall be packed separately from other goods but the packages may be enclosed with other goods provided the certificate of value and of origin is endorsed accordingly.

Common
Market
goods im-
ported from
another part
of Common
Market area.

164. Goods that are the produce or manufacture of one country in the Common Market area, when imported into Jamaica from another country in the Common Market area may be admitted at a Common Market rate of duty if they are accompanied by a certificate in the prescribed form.

Common
Market
goods
shipped via
foreign
country.

165.—(1) Where goods that are grown, produced or manufactured in any country in the Common Market and consigned to Jamaica—

- (a) have been transhipped en route at a foreign port; or
- (b) have been shipped from a foreign port after overland transit from a country in the Common Market area,

they shall not be admitted at a Common Market rate of duty unless they had passed through such foreign country in bond and are accompanied by a through bill of lading (or railway consignment note) from the country of production or manufacture in support of the certificate of value and of origin.

(2) Where a through bill of lading (or railway consignment note) is not available—

- (a) the bill of lading from the foreign port of shipment shall be accompanied by a certificate signed by the carriers and endorsed by the customs authorities of that port stating—
 - (i) that the goods passed through that foreign country in bond (giving the number of the bonded car);

- (ii) that the country in the Common Market area from which the goods were first shipped is the country of production or manufacture; and
 - (iii) that the goods were produced or manufactured in the Common Market area; and
- (b) the relevant certificate of value and of origin shall be endorsed by such customs authorities.

(3) For the purposes of this regulation and regulation 167, "foreign country" means a country other than a country in the Common Market area; and in this regulation "foreign port" means a port of a country other than a country in the Common Market area.

166. If the Collector-General is satisfied in respect of any particular goods that the requirements of paragraph (1) or of paragraph (2) of regulation 165 could not reasonably be complied with, but that all such requirements as can be observed have been observed and that such goods are grown, produced or manufactured in a country in the Common Market area, he may admit such goods at a Common Market rate of duty.

Collector-General may exercise discretion.

167. Where goods grown, produced or manufactured in any country in the Common Market area are imported or re-consigned from a foreign country they shall not be admitted at a Common Market rate of duty.

Common Market goods re-consigned from foreign country.

168. Where goods in respect of which a Common Market rate of duty is claimed reach Jamaica before the arrival of the relevant certificate of origin, the importer shall—

Absence of certificate of origin.

- (a) pay the duty as provided in the Customs Tariff (Revision) Resolution, 1972; or
- (b) enter the goods to be warehoused at the duty payable as provided in that Resolution,

and on production of the certificate of origin within three months or such further period as the Collector-General may allow from the date of payment of duty or of entry for warehousing, where the duty has been paid as mentioned in paragraph (a), the difference between the duty so paid and the Common Market rate of duty shall be refunded, and where the goods have been entered as mentioned in paragraph (b), entry for duty at the Common Market rate shall be allowed, subject to compliance with any requirement specified pursuant to paragraph (2) of regulation 161.

Special
powers of
Collector-
General.

169. Where an importer is unable to produce any document required by these Regulations to support a claim for admission of goods at a Common Market rate of duty the Collector-General (in addition to the discretion given to him by regulation 166) may in exceptional circumstances admit such goods at a Common Market rate of duty.

Interpreta-
tion of this
Part.

170.—(1) In this Part—

“export price” means—

- (a) in relation to goods, other than goods specified in Part I of the Fourth Appendix, the amount equal to the value which would be attributed to those goods if any duty of customs were chargeable thereon by reference to their value, less the amount equal to any such costs, charges and expenses incurred in relation to the goods after leaving the port or place of export in the country from which they were consigned to Jamaica, as have been included in the value attributed as aforesaid; and
- (b) in relation to goods specified in Part I of the Fourth Appendix, the amount equal to the value which would be attributed to those goods if any duty of customs were chargeable thereon by reference to their value less the amount equal to any such costs, charges and expenses incurred in relation to the goods after leaving the port or place of export in the prescribed country from which they were consigned to Jamaica as have been included in the value attributed as aforesaid;

“extra-regional materials” means materials imported from outside the Common Market area or of undetermined origin;

“materials” includes raw materials, intermediate products, parts and components used in the process of production, repair, renovation or improvement of goods;

“prescribed country” means Antigua, Belize, Dominica, Grenada, Montserrat, St. Kitts-Nevis-Anguilla, St. Lucia or St. Vincent, as the context may require.

(2) In this Part—

- (a) any reference to “Chapter” and “tariff heading” is a reference to the Chapters and headings in the Harmonized Commodity Description and Coding System mentioned in paragraph 1 of the Provisions set out in the First Schedule to the Customs Tariff (Revision) Resolution, 1972;
- (b) any reference to the production of goods includes a reference to the getting of minerals and the taking of animals (including fish); and

(c) any reference to materials—

- (i) in relation to the production or manufacture of goods other than goods specified in Part I of the Fourth Appendix includes a reference to any raw materials, intermediate products, parts or components used in the manufacture, production, repair, renovation or improvement of such goods; and
- (ii) in relation to the production or manufacture of goods specified in Part I of the Fourth Appendix, includes a reference to any products, parts or components used in the production or manufacture of such goods.

Fourth
Appendix.

171. [Spent.]

PART XX. [Deleted by L.N. 45/1979.]

SECOND APPENDIX

(Regulation 135)

Port of Kingston

Starting at the intersection of the eastern boundary of Charlotte Street and the High Water Mark of the seashore; thence northerly along the eastern boundary of Charlotte Street to its intersection with the southern boundary of Tower Street; thence easterly along the southern boundary of Tower Street to its intersection with the eastern boundary of Stephen Lane; thence northerly in a straight line crossing Tower Street to the intersection of the northern boundary of Tower Street and the western boundary of McWhinney Street; thence northerly along the western boundary of McWhinney Street to the north-eastern corner of No. 19 McWhinney Street; thence due west in a straight line to the centre line of the South Camp Gully; thence generally northerly along the centre line of the South Camp Gully to a point due east of the south-eastern corner of the part of Emmaville registered at Volume 678 Folio 13 of the Register Book of Titles and said to belong to Joseph Kelly; thence due west in a straight line to this last mentioned corner; thence westerly along the southern boundary of these last mentioned premises to the south-eastern corner of No. 14 South Camp Road registered at Volume 928 Folio 62 of the Register Book of Titles and said to belong to Esso Standard Oil S.A. Ltd.; thence westerly along the southern boundary of these last mentioned premises to its intersection with the eastern boundary of South Camp Road; thence south-westerly in a straight line to the intersection of the western boundary of South Camp Road and the northern boundary of North Street; thence westerly along the northern boundary of North Street to its intersection with the northern boundary of Spanish Town Road; thence north-westerly along the northern boundary of Spanish Town Road to the centre of the roundabout at the junction of Hagley Park Road, Spanish Town Road and Marcus Garvey Drive; thence south-westerly in a straight line crossing Spanish Town Road to its intersection with the centre line of Marcus Garvey Drive; thence south-westerly along the centre line of Marcus Garvey Drive to its intersection with the centre line of the railway track of the Jamaica Railway Corporation; thence continuing in the same south-westerly direction in a straight line to its intersection with the High Water Mark of the sea on the northern shore of Hunts Bay; thence generally south-easterly along the High Water Mark of Hunts Bay and Kingston Harbour back to the starting point.

[The inclusion of this page is authorized by L.N. 144/1995]

THIRD APPENDIX

(Regulation 152)

The List

- A. The application of the List is governed by the following General Note:—
1. In this List, where a tariff heading number is preceded by the word "ex", only those products of that heading specified in the column heading "PRODUCT" are referred to. Descriptions of finished products and of materials are to be interpreted according to the relative Section and Chapter Notes of the Harmonized Commodity Description and Coding System (HS) and the General Rules for the Interpretation of the Harmonized System.
 2. Four figure references of the type "04.02", "17.04", etc., are references to the headings of the Harmonized Commodity Description and Coding System (HS).
 3. Where the condition to be complied with in respect of any product does not prescribe the use of regional materials, materials imported from outside the Common Market area or of undetermined origin may be used. However, if that latter materials are used in a more advanced state of processing than that specified in the List, the finished product shall not be eligible for treatment as Common Market goods.
- B. Each of the following expressions appearing in the column of the List headed "Conditions to be Complied with" shall be interpreted in the following manner—
- "chemical transformation" means the forming of the molecule of the finished product by—
- (i) the combination of two or more elements; or
 - (ii) any modification of the structure of the molecule of a compound with the exception of ionization and the addition or removal of water of crystallization;
- "Less Developed Countries" (referred to in the List as "LDCs") means prescribed countries as defined in regulation 170;
- "More Developed Countries" (referred to in the List as "MDCs") means all countries in the Common Market area other than prescribed countries defined as aforesaid;
- "produced from materials not included in" means that the materials which fall in the tariff headings named may not be used if they are extra-regional materials or are of undetermined origin;
- "produced from materials of" and "produced from" mean that the materials named or designated, as the case may be, shall be used in the conditions in which they are described, but without prejudice to the use of materials in an earlier stage of production;
- "produced from regional materials of" means that materials falling within the tariff headings or chapters named may be used only if they qualify to be treated as of Common Market origin within the meaning of regulation 150, but without prejudice to the use of regional materials in an earlier stage of production.

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Tariff Heading Number	Product	Conditions to be Complied with	
		MDCs	LDCs
02.01	Meat of bovine animals, fresh or chilled	Produced from bovine animals of 01.02 imported from outside the Common Market, provided that the weight of each animal did not exceed 270 kg on first importation into the Common Market	Produced from bovine animals of 01.02 imported from outside the Common Market, provided that the weight of each animal did not exceed 270 kg on first importation into the Common Market
02.02	Meat of bovine animals, frozen	Produced from bovine animals of 01.02 imported from outside the Common Market, provided that the weight of each animal did not exceed 270 kg on first importation into the Common Market	Produced from bovine animals of 01.02 imported from outside the Common Market, provided that the weight of each animal did not exceed 270 kg on first importation into the Common Market
02.03	Meat of swine; fresh, chilled or frozen	Wholly produced	Wholly produced
02.04	Meat of sheep or goats, fresh, chilled or frozen	Wholly produced	Wholly produced
02.05	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen	Wholly produced	Wholly produced
02.06	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen	Wholly produced	Wholly produced
02.07	Meat and edible offal, of the poultry of heading No. 01.05, fresh, chilled or frozen	Wholly produced	Wholly produced
02.08	Other meat and edible meat offal, fresh, chilled or frozen	Wholly produced	Wholly produced
02.09	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked	Wholly produced	Wholly produced

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Tariff Heading Number	Product	Conditions to be Complied with	
		MDCs	LDCs
02.10	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal	Wholly produced	Wholly produced
Chapter 3	Fish and crustaceans, molluscs and other aquatic invertebrates	Wholly produced	Wholly produced
ex 04.01	UHT milk; pasteurized milk	Produced from regional materials of 04.01 or from materials of 04.02 provided that the value of extra-regional materials used does not exceed 65 per cent of the export price of the finished product	Produced from regional materials of 04.01 or from materials of 04.02 provided that the value of extra-regional materials used does not exceed 70 per cent of the export price of the finished product
04.02	Milk and cream, concentrated or containing added sugar or other sweetening matter	Produced from regional materials of 04.01 or from materials of 04.02 provided that the value of extra regional materials used does not exceed 65 per cent of the export price of the finished product	Produced from regional materials of 04.01 or from materials of 04.02 provided that the value of extra regional materials used does not exceed 70 per cent of the export price of the finished product
ex 04.06	Cheese	Production in which the value of extra-regional materials used does not exceed 65 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70 per cent of the export price of the finished product
05.02	Pigs', hogs', or boars' bristles and hair; badger hair and other brush-making hair; waste of such bristles or hair	Wholly produced	Wholly produced
05.03	Horsehair and horsehair waste, whether or not put up as a layer with or without supporting material	Wholly produced	Wholly produced

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Tariff Heading Number	Product	Conditions to be Complied with	
		MDCs	LDCs
05.04	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked	Wholly produced	Wholly produced
05.05	Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers	Wholly produced	Wholly produced
05.06	Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinized; powder and waste of these products	Wholly produced	Wholly produced
05.07	Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products	Wholly produced	Wholly produced
05.10	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved	Wholly produced	Wholly produced
05.11	Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption	Wholly produced	Wholly produced
ex 06.03	Bouquets, floral baskets, wreaths and similar articles	Produced from regional materials of Chapter 6	Produced from regional materials of Chapter 6
ex 06.04	Bouquets, floral baskets, wreaths and similar articles	Produced from regional materials of Chapter 6	Produced from regional materials of Chapter 6
07.10	Vegetables (uncooked or cooked by steaming or boiling in water), frozen	Wholly produced	Wholly produced

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Tariff Heading Number	Product	Conditions to be Complied with	
		MDCs	LDCs
07.11	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption	Wholly produced	Wholly produced
07.12	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared	Wholly produced	Wholly produced
07.13	Dried leguminous vegetables, shelled, whether or not skinned or split	Wholly produced	Wholly produced
ex 08.11	fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, not containing added sugar or other sweetening matter	Wholly produced	Wholly produced
ex 08.11	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, containing added sugar or other sweetening matter	Produced from regional materials of Chapter 8 and 17.01	Produced from regional materials of Chapter 8 and 17.01
08.12	Fruit and nuts provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption	Wholly produced	Wholly produced
08.13	Fruit, dried, other than that of headings Nos. 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter	Wholly produced	Wholly produced
08.14	Peel of citrus fruit or melons (including watermelons, fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions	Wholly produced	Wholly produced
ex 09.02	Herbal tea	Production in which the value of extra-regional materials used does not exceed 40 per cent of all materials used	Production in which the value of extra-regional materials used does not exceed 40 per cent of all materials used

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Tariff Heading Number	Product	Conditions to be Complied with	
		MDCs	LDCs
ex 09.10	Cummin powder and ground rosemary	Wholly produced	Wholly produced
ex 09.10	Mixed spices (including curry)	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
ex 11.02	Cereal flours other than that of wheat	Wholly produced	Wholly produced
ex 11.03	Cereal groats, meal and pellets (other than cornmeal)	Wholly produced	Wholly produced
11.04	Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading No. 10.06; germ of cereals, whole, rolled, flaked or ground	Wholly produced	Wholly produced
11.05	Flour, meal, powder, flakes, granules and pellets, of potatoes	Wholly produced	Wholly produced
11.06	Flour and meal of the dried leguminous vegetables of heading No. 07.13, of sago or of roots or tubers of heading No. 07.14, flour, meal and powder of the products of Chapter 8	Wholly produced	Wholly produced
11.07	Malt, whether or not roasted	Wholly produced	Wholly produced
11.08	Starches; inulin	Wholly produced	Wholly produced
11.09	Wheat gluten, whether or not dried	Wholly produced	Wholly produced
12.01	Soya beans, whether or not broken	Wholly produced	Wholly produced
12.02	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken	Wholly produced	Wholly produced
12.03	Copra	Wholly produced	Wholly produced

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Tariff Heading Number	Product	Conditions to be Complied with	
		MDCs	LDCs
12.04	Linseed, whether or not broken	Wholly produced	Wholly produced
12.05	Rape or colza seeds, whether or not broken	Wholly produced	Wholly produced
12.06	Sunflower seeds, whether or not broken	Wholly produced	Wholly produced
12.07	Other oil seeds and oleaginous fruits, whether or not broken	Wholly produced	Wholly produced
ex 12.08	Flours and meals of oil seeds or oleaginous fruits, other than those of mustard or of soya beans	Wholly produced	Wholly produced
12.12	Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruits stones and kernels and other vegetable products (including unroasted chicory roots of the variety <i>Cichorium intybus sativum</i>) of a kind used primarily for human consumption, not elsewhere specified or included	Wholly produced	Wholly produced
12.13	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets	Wholly produced	Wholly produced
12.14	Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets	Wholly produced	Wholly produced

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Tariff Heading Number	Product	Conditions to be Complied with	
		MDCs	LDCs
Chapter 13	Lacs, gums, resins and other vegetable saps and extracts	Wholly produced	Wholly produced
14.01	Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark)	Wholly produced	Wholly produced
14.02	Vegetable materials of a kind used primarily as stuffing or as padding (for example, kapok, vegetable hair and eel-grass), whether or not put up as a layer with or without supporting material	Wholly produced	Wholly produced
14.03	Vegetable materials of a kind used primarily in brooms or in brushes (for example, broom-corn, piassava, couch-grass and istle), whether or not in hanks or bundles	Wholly produced	Wholly produced
ex 14.04	Vegetable products not elsewhere specified or included (excluding cotton linters)	Wholly produced	Wholly produced
ex 15.01	Pig fat (including lard) and poultry fat, other than that of heading No. 02.09 or 15.03 (excluding bone fat and fats obtained from waste)	Produced from regional materials of 02.09	Produced from regional materials of 02.09
15.02	Fats of bovine animals, sheep or goats, other than those of heading No. 15.03	Produced from regional materials of 01.02 of 01.04	Produced from regional materials of 01.02 of 01.04
15.08	Ground-nut oil and its fractions, whether or not refined, but not chemically modified	Produced from regional materials of 12.02	Produced from regional materials of 12.02
15.09	Olive oil and its fractions, whether or not refined, but not chemically modified	Produced from regional materials of Chapters 7 and 12	Produced from regional materials of Chapters 7 and 12

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Tariff Heading Number	Product	Conditions to be Complied with	
		MDCs	LDCs
15.10	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading No. 15.09	Produced from regional materials of Chapters 7 and 12	Produced from regional materials of Chapters 7 and 12
ex 15.11	Palm oil and its fractions, not refined, but not chemically modified	Produced from regional materials of 12.07	Produced from regional materials of 12.07
ex 15.11	Palm oil and its fractions, refined, but not chemically modified	Produced from regional materials of 12.07	Produced from regional materials of 15.11
15.12	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified	Produced from regional materials of 12.06 and 12.07	Produced from regional materials of 12.06 and 12.07
15.13	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified	Produced from regional materials of Chapters 8, 12.03 and 12.07	Produced from regional materials of Chapters 8, 12.03 and 12.07
15.14	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified	Produced from regional materials of 12.05 and 12.07	Produced from regional materials of 12.05 and 12.07
15.15	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified	Produced from regional materials of Chapters 7, 8 and 12	Produced from regional materials of Chapters 7, 8 and 12
15.16	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, reesterified or elaidinised, whether or not refined, but not further prepared	Produced from regional materials of Chapters 7 and 12	Produced from regional materials of Chapters 7 and 12
ex 16.01	Sausages and similar products, of pork	Produced from regional materials of 02.03 or 02.06	Produced from regional materials of 02.03 or 02.06
ex 16.02	Hams and shoulders	Produced from regional materials of 02.03	Produced from regional materials of 02.03

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Tariff Heading Number	Product	Conditions to be Complied with	
		MDCs	LDCs
ex 17.01	Cane or beet sugar, not containing added flavouring or colouring matter, in solid form	Wholly produced.	Wholly produced.
ex 17.02	Maltose and fructose, in solid form	Produced by chemical transformation.	Produced by chemical transformation.
ex 17.03	Molasses resulting from the extraction or refining of sugar, (excluding flavoured or coloured molasses)	Wholly produced.	Wholly produced.
17.04	Sugar confectionery (including white chocolate) not containing cocoa	Produced from regional materials of 17.01.	Produced from regional materials of 17.01.
18.01	Cocoa beans, whole or broken, raw or roasted	Wholly produced.	Wholly produced.
18.02	Cocoa shells, husks, skins and other cocoa waste	Wholly produced.	Wholly produced.
18.03	Cocoa paste, whether or not defatted	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product.	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product.
18.04	Cocoa butter, fat and oil	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product.	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product.
18.05	Cocoa powder, not containing added sugar or other sweetening matter	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product.	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product.

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Tariff Heading Number	Product	Conditions to be Complied with	
		MDCs	LDCs
ex 18.06	Chocolate confectionery	Produced from regional materials of 17.01, and where extra-regional materials are used the value of these materials does not exceed 50 per cent of the export price of the finished product	Produced from regional materials of 17.01, and where extra-regional materials are used the value of these materials does not exceed 60 per cent of the export price of the finished product
ex 19.01	Food preparations of malt extract	Produced from malt extract	Produced from malt extract
20.01	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid	Produced from regional materials of Chapters 7 and 8 and 17.01	Produced from regional materials of Chapters 7 and 8 and 17.01
20.02	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
20.03	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
ex 20.04	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen (excluding sweet corn and homogenized vegetables)	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
20.05	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading No. 20.06	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product

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Tariff Heading Number	Product	Conditions to be Complied with	
		MDCs	LDCs
ex 20.06	Vegetables preserved by sugar, (drained, glacé or crystallized)	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
ex 20.06	Maraschino and glacé cherries	Production in which the value of extra-regional materials used does not exceed 40 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product
ex 20.06	Other fruit, nuts, fruit-peel and other parts of plants preserved by sugar (drained, glacé or crystallized) (excluding maraschino and glacé cherries)	Produced from regional materials of Chapter 8 and 17.01	Produced from regional materials of Chapter 8 and 17.01
20.07	Jams, fruit jellies, marmalades, fruit or nut puree and fruit or nut pastes, being cooked preparations, whether or not containing added sugar or other sweetening matter	Produced from regional materials of Chapter 8 and 17.01	Produced from regional materials of Chapter 8 and 17.01
ex 20.08	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included (excluding peanut butter, ground-nuts and cashew nuts)	Produced from regional materials of Chapters 7 and 8, 12.01, 12.03, 12.05 to 12.07 and 17.01	Produced from regional materials of Chapters 7 and 8, 12.01, 12.03, 12.05 to 12.07 and 17.01
20.09	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter	Produced from regional materials of Chapters 7 and 8 and 17.01	Produced from regional materials of Chapters 7 and 8 and 17.01
ex 21.01	Extracts, essences and concentrates, of coffee, and preparations with a basis of coffee	Produced from regional materials of 09.01	Produced from regional materials of 09.01
ex 21.02	Dried yeast	Produced from seed yeast	Produced from seed yeast
ex 21.02	Dead unicellular algae	Wholly produced	Wholly produced

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Tariff Heading Number	Product	Conditions to be Complied with	
		MDCs	LDCs
ex 21.06	Frozen mousse	Produced from materials of 21.06 the value of which does not exceed 3 per cent of the export price of the finished product	Produced from materials of 21.06 the value of which does not exceed 3 per cent of the export price of the finished product
22.02	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading No. 20.09 (excluding milk based beverages)	Produced from regional materials of Chapters 7 and 8 and 17.01	Produced from regional materials of Chapters 7 and 8 and 17.01
22.07	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol. or higher; ethyl alcohol and other spirits, denatured, of any strength	Produced from materials not included in 22.07 or 22.08	Produced from materials not included in 22.07 or 22.08
ex 22.08	Spirits	Produced from materials not included in 22.07	Produced from materials not included in 22.07
ex 22.08	Liqueurs and other spirituous beverages	Produced from regional materials of 22.07	Produced from regional materials of 22.07
ex 22.09	Spirit vinegar	Produced from regional materials of Chapter 17	Produced from regional materials of Chapter 17
ex 23.09	Prepared complete animal feeds	Produced from materials of 23.09 the value of which does not exceed 5 per cent of the export price of the finished product	Produced from materials of 23.09 the value of which does not exceed 5 per cent of the export price of the finished product
ex 25.01	Refined salt	Produced from rock salt or sea salt	Produced from rock salt or sea salt
25.15	Marble, travertine, ecaussine and other calcareous monumental or building stone of an apparent specific gravity of 2.5 or more, and alabaster, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	Produced by sawing	Produced by sawing

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Tariff Heading Number	Product	Conditions to be Complied with	
		MDCs	LDCs
ex 27.10	Lubricating oils	Production in which the value of extra-regional materials used does not exceed 65 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70 per cent of the export price of the finished product
28.10	Oxides of boron; boric acids	Produced by chemical transformation	Produced by chemical transformation
ex 28.11	Other inorganic acids and other inorganic oxygen compounds of non-metals, (excluding water and sulphur dioxide)	Produced by chemical transformation	Produced by chemical transformation
28.12	Halides and halide oxides of non-metals	Produced by chemical transformation	Produced by chemical transformation
28.13	Sulphides of non-metals; commercial phosphorus trisulphide	Produced by chemical transformation	Produced by chemical transformation
28.18	Artificial corundum whether or not chemically defined; aluminium oxide; aluminium hydroxide	Produced by chemical transformation	Produced by chemical transformation
ex 28.27	Bromides and bromide oxides; iodides and iodide oxides	Produced by chemical transformation	Produced by chemical transformation
ex 28.28	Hypobromites	Produced by chemical transformation	Produced by chemical transformation
28.29	Chlorates and perchlorates; bromates and perbromates; iodates and periodates	Produced by chemical transformation	Produced by chemical transformation
28.30	Sulphides; polysulphides	Produced by chemical transformation	Produced by chemical transformation
28.32	Sulphites; thiosulphates	Produced by chemical transformation	Produced by chemical transformation

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Tariff Heading Number	Product	Conditions to be Complied with	
		MDCs	LDCs
ex 28.33	Peroxosulphates (persulphates)	Produced by chemical transformation	Produced by chemical transformation
28.34	Nitrites; nitrates	Produced by chemical transformation from materials of 28.43	Produced by chemical transformation from materials of 28.43
28.35	Phosphinates (hypophosphites), phosphonates (phosphites), phosphates and polyphosphates	Produced by chemical transformation	Produced by chemical transformation
28.36	Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamate	Produced by chemical transformation	Produced by chemical transformation
28.37	Cyanides, cyanide oxides and complex cyanides	Produced by chemical transformation	Produced by chemical transformation
28.39	Silicates; commercial alkali metal silicates	Produced by chemical transformation	Produced by chemical transformation
28.40	Borates; peroxoborates (perborates)	Produced by chemical transformation	Produced by chemical transformation
28.41	Salts of oxometallic or peroxometallic acids	Produced by chemical transformation	Produced by chemical transformation
28.42	Other salts of inorganic acids or peroxyacids, excluding azides	Produced by chemical transformation	Produced by chemical transformation
28.43	Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals	Produced from materials not included in 28.43 or by chemical transformation from materials of 28.43	Produced from materials not included in 28.43 or by chemical transformation from materials of 28.43
28.50	Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading No. 28.49	Produced by chemical transformation	Produced by chemical transformation

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Tariff Heading Number	Product	Conditions to be Complied with	
		MDCs	LDCs
ex 28.51	Other inorganic compounds (including distilled or conductivity water and water of similar purity); amalgams, other than amalgams of precious metals.	Produced from materials not included in 28.51 or by chemical transformation from materials of 28.51	Produced from materials not included in 28.51 or by chemical transformation from materials of 28.51
29.01	Acyclic hydrocarbons	Produced by chemical transformation	Produced by chemical transformation
29.02	Cyclic hydrocarbons	Produced by chemical transformation	Produced by chemical transformation
29.03	Halogenated derivatives of hydrocarbons	Produced by chemical transformation	Produced by chemical transformation
29.05	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives	Produced by chemical transformation	Produced by chemical transformation
29.06	Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives	Produced by chemical transformation	Produced by chemical transformation
29.07	Phenols; phenol-alcohols	Produced by chemical transformation	Produced by chemical transformation
29.09	Ethers, ether-alcohols, ether-phenols, ether-alcoholphenols, alcohol peroxides, ether peroxides, ketone peroxides (whether or not chemically defined), and their halogenated, sulphonated, nitrated or nitrosated derivatives	Produced by chemical transformation	Produced by chemical transformation
29.10	Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives	Produced by chemical transformation	Produced by chemical transformation

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Tariff Heading Number	Product	Conditions to be Complied with	
		MDCs	LDCs
29.11	Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives	Produced by chemical transformation	Produced by chemical transformation
29.12	Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde	Produced by chemical transformation	Produced by chemical transformation
29.15	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives	Produced by chemical transformation	Produced by chemical transformation
29.16	Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives	Produced by chemical transformation	Produced by chemical transformation
29.17	Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives	Produced by chemical transformation	Produced by chemical transformation
29.18	Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives	Produced by chemical transformation	Produced by chemical transformation
29.19	Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives	Produced by chemical transformation	Produced by chemical transformation
29.20	Esters of other inorganic acids (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives	Produced by chemical transformation	Produced by chemical transformation

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Tariff Heading Number	Product	Conditions to be Complied with	
		MDCs	LDCs
29.23	Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids	Produced by chemical transformation	Produced by chemical transformation
29.25	Carboxyimide-function compounds (including saccharin and its salts) and imine-function compounds	Produced by chemical transformation	Produced by chemical transformation
29.26	Nitrile-function compounds	Produced by chemical transformation	Produced by chemical transformation
29.27	Diazo-, azo- or azoxy-compounds	Produced by chemical transformation	Produced by chemical transformation
29.28	Organic derivatives of hydrazine or of hydroxylamine	Produced by chemical transformation	Produced by chemical transformation
29.30	Organo-sulphur compounds	Produced by chemical transformation	Produced by chemical transformation
29.31	Other organo-inorganic compounds	Produced by chemical transformation	Produced by chemical transformation
29.32	Heterocyclic compounds with oxygen hetero-atom(s) only	Produced by chemical transformation	Produced by chemical transformation
29.33	Heterocyclic compounds with nitrogen hetero-atom(s) only	Produced by chemical transformation	Produced by chemical transformation
29.34	Nucleic acids and their salts; other heterocyclic compounds	Produced by chemical transformation	Produced by chemical transformation
29.35	Sulphonamides.	Produced by chemical transformation	Produced by chemical transformation

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Tariff Heading Number	Product	Conditions to be Complied with	
		MDCs	LDCs
29.36	Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent	Produced by chemical transformation	Produced by chemical transformation
29.37	Hormones, natural or reproduced by synthesis; derivatives thereof, used primarily as hormones; other steroids used primarily as hormones	Produced by chemical transformation	Produced by chemical transformation
29.38	Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives	Produced by chemical transformation	Produced by chemical transformation
29.39	Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives	Produced by chemical transformation	Produced by chemical transformation
29.40	Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers and sugar esters, and their salts, other than products of heading No. 29.37, 29.38 or 29.39	Produced by chemical transformation	Produced by chemical transformation
29.41	Antibiotics	Produced by chemical transformation	Produced by chemical transformation
30.02	Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products	Produced from seed for microbial cultures or from similar products of 30.02 or produced from materials not included in 30.02	Produced from seed for microbial cultures or from similar products of 30.02 or produced from materials not included in 30.02
ex 31.02	Ammonium nitrate or sodium nitrate, pure	Produced by chemical transformation	Produced by chemical transformation

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Tariff Heading Number	Product	Conditions to be Complied with	
		MDCs	LDCs
ex 35.01	Casein derivatives; casein glues	Produced from casein of 35.01 or from materials not included in 35.01	Produced from casein of 35.01 or from materials not included in 35.01
ex 35.02	Albuminates and other albumin derivatives	Produced from albumins of 35.02 or from materials not included in 35.02	Produced from albumins of 35.02 or from materials not included in 35.02
ex 35.03	Gelatin derivatives	Produced from gelatin of 35.03 or from materials not included in 35.03	Produced from gelatin of 35.03 or from materials not included in 35.03
ex 35.05	Glues based on starches or on dextrans	Produced from dextrans or other modified starches of 35.05 or from materials not included in 35.05	Produced from dextrans or other modified starches of 35.05 or from materials not included in 35.05
ex 36.05	Matches, other than pyrotechnic articles of 36.04, with wooden splints	Produced from regional materials of Chapter 44	Produced from regional materials of Chapter 44
37.01	Photographic plates and film in the flat, sensitized, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitized, unexposed, whether or not in packs	Produced from materials not included in 37.02	Produced from materials not included in 37.02
37.02	Photographic film in rolls, sensitized, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitized, unexposed	Produced from materials not included in 37.01	Produced from materials not included in 37.01
38.05	Gum, wood or sulphate turpentine and other terpenic oils produced by the distillation or other treatment of soniferous woods; crude dipentene; sulphite	Produced from gum, wood or sulphate turpentine and other terpenic oils of 38.05 or from	Produced from gum, wood or sulphate turpentine and other terpenic oils of 38.05 or from

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Tariff Heading Number	Product	Conditions to be Complied with	
		MDCs	LDCs
	turpentine and other crude paracymene; pine oil containing alpha-terpineol as the main constituent	materials not included in 38.05	materials not included in 38.05
ex 38.06	Derivatives of rosin and resin acids	Produced by chemical transformation or emulsification	Produced by chemical transformation or emulsification
ex 38.06	Rosin spirit and rosin oils	Produced from rosin or resin acids of 38.06 or from materials not included in 38.06	Produced from rosin or resin acids of 38.06 or from materials not included in 38.06
ex 38.23	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols (excluding industrial fatty alcohols which have a waxy character)	Produced from regional materials of Chapter 15	Produced from regional materials of Chapter 15
39.01	Polymers of ethylene, in primary forms	Produced by chemical transformation	Produced by chemical transformation
39.02	Polymers of propylene or of other olefins, in primary forms	Produced by chemical transformation	Produced by chemical transformation
39.03	Polymers of styrene, in primary forms	Produced by chemical transformation	Produced by chemical transformation
39.04	Polymers of vinyl chloride or of other halogenated olefins, in primary forms	Produced by chemical transformation	Produced by chemical transformation
39.05	Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms	Produced by chemical transformation	Produced by chemical transformation
39.06	Acrylic polymers in primary forms	Produced by chemical transformation	Produced by chemical transformation
39.07	Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms	Produced by chemical transformation	Produced by chemical transformation
39.08	Polyamides in primary forms	Produced by chemical transformation	Produced by chemical transformation

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Tariff Heading Number	Product	Conditions to be Complied with	
		MDCs	LDCs
39.09	Amino-resins, phenolic resins and polyurethanes, in primary forms	Produced by chemical transformation	Produced by chemical transformation
39.10	Silicones in primary forms	Produced by chemical transformation	Produced by chemical transformation
39.11	Petroleum resins, coumaroneindene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms	Produced by chemical transformation	Produced by chemical transformation
39.15	Waste, parings and scrap, of plastics	Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties and similar bulk forms of plastics, provided that extra-regional parts and fittings may be used if the value of such parts and fittings does not exceed 10 per cent of the export price of the finished product	Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties and similar bulk forms of plastics, provided that extra-regional parts and fittings may be used if the value of such parts and fittings does not exceed 10 per cent of the export price of the finished product
39.16	Monofilament of which any cross-sectional dimension exceeds 1 mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics	Produced from blocks, lumps, powders, flakes, granules, liquids, pastes, putties and similar bulk forms of plastics, provided that extra-regional parts and fittings may be used if the value of such parts and fittings does not exceed 10 per cent of the export price of the finished product	Produced from blocks, lumps, powders, flakes, granules, liquids, pastes, putties and similar bulk forms of plastics, provided that extra-regional parts and fittings may be used if the value of such parts and fittings does not exceed 10 per cent of the export price of the finished product

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Tariff Heading Number	Product	Conditions to be Complied with	
		MDCs	LDCs
39.17	Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics	Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties and similar bulk forms of plastics, provided that extra-regional parts and fittings may be used if the value of such parts and fittings does not exceed 10 per cent of the export price of the finished product	Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties and similar bulk forms of plastics, provided that extra-regional parts and fittings may be used if the value of such parts and fittings does not exceed 10 per cent of the export price of the finished product
39.18	Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in Note 9 to this Chapter	Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties and similar bulk forms of plastics, provided that extra-regional parts and fittings may be used if the value of such parts and fittings does not exceed 10 per cent of the export price of the finished product	Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties and similar bulk forms of plastics, provided that extra-regional parts and fittings may be used if the value of such parts and fittings does not exceed 10 per cent of the export price of the finished product
39.19	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls	Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties and similar bulk forms of plastics, provided that extra-regional parts and fittings may be used if the value of such parts and fittings does not exceed 10 per cent of the export price of the finished product	Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties and similar bulk forms of plastics, provided that extra-regional parts and fittings may be used if the value of such parts and fittings does not exceed 10 per cent of the export price of the finished product

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Tariff Heading Number	Product	Conditions to be Complied with	
		MDCs	LDCs
39.20	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials	Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties and similar bulk forms of plastics, provided that extra-regional parts and fittings may be used if the value of such parts and fittings does not exceed 10 per cent of the export price of the finished product	Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties and similar bulk forms of plastics, provided that extra-regional parts and fittings may be used if the value of such parts and fittings does not exceed 10 per cent of the export price of the finished product
39.21	Other plates, sheets, film, foil and strip, of plastics	Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties and similar bulk forms of plastics, provided that extra-regional parts and fittings may be used if the value of such parts and fittings does not exceed 10 per cent of the export price of the finished product	Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties and similar bulk forms of plastics, provided that extra-regional parts and fittings may be used if the value of such parts and fittings does not exceed 10 per cent of the export price of the finished product
39.22	Baths, shower-baths, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics	Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties and similar bulk forms of plastics, provided that extra-regional parts and fittings may be used if the value of such parts and fittings does not exceed 10 per cent of the export price of the finished product	Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties and similar bulk forms of plastics, provided that extra-regional parts and fittings may be used if the value of such parts and fittings does not exceed 10 per cent of the export price of the finished product

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Tariff Heading Number	Product	Conditions to be Complied with	
		MDCs	LDCs
39.23	Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics	Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties and similar bulk forms of plastics, provided that extra-regional parts and fittings may be used if the value of such parts and fittings does not exceed 10 per cent of the export price of the finished product	Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties and similar bulk forms of plastics, provided that extra-regional parts and fittings may be used if the value of such parts and fittings does not exceed 10 per cent of the export price of the finished product
39.24	Tableware, kitchenware, other household articles and toilet articles, of plastics	Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties and similar bulk forms of plastics, provided that extra-regional parts and fittings may be used if the value of such parts and fittings does not exceed 10 per cent of the export price of the finished product	Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties and similar bulk forms of plastics, provided that extra-regional parts and fittings may be used if the value of such parts and fittings does not exceed 10 per cent of the export price of the finished product
ex 39.25	Builders' ware of plastics, not elsewhere specified or included (excluding doors, windows and their frames, bath tub enclosures, fencing and panelling)	Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties and similar bulk forms of plastics, provided that extra-regional parts and fittings may be used if the value of such parts and fittings does not exceed 10 per cent of the export price of the finished product	Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties and similar bulk forms of plastics, provided that extra-regional parts and fittings may be used if the value of such parts and fittings does not exceed 10 per cent of the export price of the finished product

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Tariff Heading Number	Product	Conditions to be Complied with	
		MDCs	LDCs
ex 39.26	Other articles of plastics and articles of other materials of headings Nos. 39.01 to 39.14 (excluding motor vehicle licence plates, signs, lettering, name-plates, badges and anti-static vinyl computer covers)	Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties and similar bulk forms of plastics, provided that extra-regional parts and fittings may be used if the value of such parts and fittings does not exceed 10 per cent of the export price of the finished product	Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties and similar bulk forms of plastics, provided that extra-regional parts and fittings may be used if the value of such parts and fittings does not exceed 10 per cent of the export price of the finished product
ex 39.26	Anti-static vinyl computer covers	Produced from materials of 39.21	Produced from materials of 39.21
ex 40.06	Articles of unvulcanized rubber	Produced from unvulcanized rubber	Produced from unvulcanized rubber
ex 40.12	Retreaded or remoulded tyres	Produced by retreading or remoulding	Produced by retreading or remoulding
43.03	Articles of apparel, clothing accessories and other articles of furskin	Produced from materials not included in 43.03 and not being furskins assembled in plates, crosses or similar forms	Produced from materials not included in 43.03 and not being furskins assembled in plates, crosses or similar forms
44.01	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; saw dust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms	Produced from regional materials of Chapter 44	Produced from regional materials of Chapter 44
44.02	Wood charcoal (including shell or nut charcoal), whether or not agglomerated	Produced from regional materials of Chapter 44	Produced from regional materials of Chapter 44
44.03	Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared	Produced from regional materials of Chapter 44	Produced from regional materials of Chapter 44

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Tariff Heading Number	Product	Conditions to be Complied with	
		MDCs	LDCs
44.04	Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like; chipwood and the like	Produced from regional materials of Chapter 44	Produced from regional materials of Chapter 44
44.05	Wood wool; wood flour	Produced from regional materials of Chapter 44	Produced from regional materials of Chapter 44
44.06	Railway or tramway sleepers (cross-ties) of wood	Produced from regional materials of Chapter 44	Produced from regional materials of Chapter 44
44.07	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness exceeding 6 mm	Produced from regional materials of Chapter 44	Produced from regional materials of Chapter 44
44.08	Veneer sheets and sheets for plywood (whether or not spliced) and other wood sawn lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness not exceeding 6 mm	Produced from regional materials of Chapter 44	Produced from regional materials of Chapter 44
44.09	Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges or faces, whether or not planed, sanded or finger-jointed	Produced from regional materials of Chapter 44	Produced from regional materials of Chapter 44
44.10	Particle board and similar board of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances	Produced from regional materials of Chapter 44	Produced from regional materials of Chapter 44
44.11	Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances	Produced from regional materials of Chapter 44	Produced from regional materials of Chapter 44

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Tariff Heading Number	Product	Conditions to be Complied with	
		MDCs	LDCs
44.12	Plywood, veneered panels and similar laminated wood	Produced from regional materials of Chapter 44	Produced from regional materials of Chapter 44
44.13	Densified wood, in blocks, plates, strips or profile shapes	Produced from regional materials of Chapter 44	Produced from regional materials of Chapter 44
44.14	Wooden frames for paintings, photographs, mirrors or similar objects	Produced from regional materials of Chapter 44	Produced from regional materials of Chapter 44
44.15	Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood	Produced from regional materials of Chapter 44	Produced from regional materials of Chapter 44
44.17	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood	Produced from regional materials of Chapter 44	Produced from regional materials of Chapter 44
ex 44.18	Wooden doors of non-coniferous species (excluding mahogany)	Produced from regional non-coniferous species (excluding mahogany) of Chapter 44	Produced from regional non-coniferous species (excluding mahogany) of Chapter 44
ex 44.18	Other builders' joinery and carpentry of wood, including cellular wood panels, assembled parquet panels, shingles and shakes	Produced from regional materials of Chapter 44	Produced from regional materials of Chapter 44
44.19	Tableware and kitchenware, of wood	Produced from regional materials of Chapter 44	Produced from regional materials of Chapter 44
44.20	Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94	Produced from regional materials of Chapter 44	Produced from regional materials of Chapter 44

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Tariff Heading Number	Product	Conditions to be Complied with	
		MDCs	LDCs
ex 44.21	Funeral caskets, of non-coniferous species (excluding mahogany)	Produced from regional non-coniferous species (excluding mahogany) of Chapter 44	Produced from regional non-coniferous species (excluding mahogany) of Chapter 44
ex 44.21	Other articles of wood	Produced from regional materials of Chapter 44	Produced from regional materials of Chapter 44
ex 46.01	Plaiting materials bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens)	Produced from regional materials of 14.01	Produced from regional materials of 14.01
46.02	Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading No. 46.01; articles of loofah	Produced from regional materials of 14.01	Produced from regional materials of 14.01
ex 48.10	Paper and paperboard, ruled, lined, squared or otherwise printed, in rolls or sheets	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
ex 48.11	Paper and paperboard, ruled, lined, squared or otherwise printed, in rolls or sheets	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
ex 50.07	Dyed or printed fabrics	Production in which the value of extra-regional materials used does not exceed 30 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 40 per cent of the export price of the finished product
51.09	Yarn of wool or of fine animal hair, put up for retail sale	Produced from materials not included in 51.06 to 51.08	Produced from materials not included in 51.06 to 51.08

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Tariff Heading Number	Product	Conditions to be Complied with	
		MDCs	LDCs
ex 51.10	Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), put up for retail sale	Produced from materials not included in 51.10	Produced from materials not included in 51.10
ex 51.11	Dyed or printed fabrics	Production in which the value of extra-regional materials used does not exceed 30 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 40 per cent of the export price of the finished product
ex 51.12	Dyed or printed fabrics	Production in which the value of extra-regional materials used does not exceed 30 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 40 per cent of the export price of the finished product
ex 51.13	Dyed or printed fabrics	Production in which the value of extra-regional materials used does not exceed 30 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 40 per cent of the export price of the finished product
ex 52.04	Cotton sewing thread, put up for retail sale	Produced from materials not included in 52.04 to 52.06	Produced from materials not included in 52.04 to 52.06
52.07	Cotton yarn (other than sewing threads) put up for retail sale.	Produced from materials not included in 52.05 to 52.06	Produced from materials not included in 52.05 to 52.06
ex 52.08	Dyed or printed fabrics	Production in which the value of extra-regional materials used does not exceed 30 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 40 per cent of the export price of the finished product

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Tariff Heading Number	Product	Conditions to be Complied with	
		MDCs	LDCs
ex 52.09	Dyed or printed fabrics	Production in which the value of extra-regional materials used does not exceed 30 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 40 per cent of the export price of the finished product
ex 52.10	Dyed or printed fabrics	Production in which the value of extra-regional materials used does not exceed 30 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 40 per cent of the export price of the finished product
ex 52.11	Dyed or printed fabrics	Production in which the value of extra-regional materials used does not exceed 30 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 40 per cent of the export price of the finished product
ex 52.12	Dyed or printed fabrics	Production in which the value of extra-regional materials used does not exceed 30 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 40 per cent of the export price of the finished product
ex 53.06	Flax yarn, put up for retail sale	Produced from materials not included in 53.06	Produced from materials not included in 53.06
ex 53.08	Ramie yarn, put up for retail sale	Produced from materials not included in 53.08	Produced from materials not included in 53.08
ex 53.09	Dyed or printed fabrics	Production in which the value of extra-regional materials used does not exceed 30 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 40 per cent of the export price of the finished product

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Tariff Heading Number	Product	Conditions to be Complied with	
		MDCs	LDCs
ex 53.10	Dyed or printed fabrics	Production in which the value of extra-regional materials used does not exceed 30 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 40 per cent of the export price of the finished product
ex 53.11	Dyed or printed fabrics	Production in which the value of extra-regional materials used does not exceed 30 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 40 per cent of the export price of the finished product
ex 54.01	Sewing thread of man-made filaments, put up for retail sale	Produced from materials not included in 54.01	Produced from materials not included in 54.01
ex 54.04	Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm, put up for retail sale	Produced from materials not included in 54.04	Produced from materials not included in 54.04
ex 54.05	Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm, put up for retail sale	Produced from materials not included in 54.05	Produced from materials not included in 54.05
54.06	Man-made filament yarn (other than sewing thread), put up for retail sale	Produced from materials not included in 54.01 to 54.06	Produced from materials not included in 54.01 to 54.06
ex 54.07	Dyed or printed fabrics	Production in which the value of extra-regional materials used does not exceed 30 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 40 per cent of the export price of the finished product

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Tariff Heading Number	Product	Conditions to be Complied with	
		MDCs	LDCs
ex 54.08	Dyed or printed fabrics	Production in which the value of extra-regional materials used does not exceed 30 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 40 per cent of the export price of the finished product
ex 55.05	Waste (including noils, yarn waste and garnetted stock) of man-made fibres, put up for retail sale	Produced from materials not included in 55.05	Produced from materials not included in 55.05
ex 55.08	Sewing thread of polyester staple fibres	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 65 per cent of the export price of the finished product
ex 55.08	Other sewing thread of man-made staple fibres, put up for retail sale	Produced from materials not included in 55.08 to 55.10	Produced from materials not included in 55.08 to 55.10
ex 55.11	Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale	Produced from materials not included in 55.09 to 55.10	Produced from materials not included in 55.09 to 55.10
ex 55.12	Dyed or printed fabrics	Production in which the value of extra-regional materials used does not exceed 30 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 40 per cent of the export price of the finished product
ex 55.13	Dyed or printed fabrics	Production in which the value of extra-regional materials used does not exceed 30 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 40 per cent of the export price of the finished product
ex 55.14	Dyed or printed fabrics	Production in which the value of extra-regional materials used does not exceed 30 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 40 per cent of the export price of the finished product

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Tariff Heading Number	Product	Conditions to be Complied with	
		MDCs	LDCs
ex 55.15	Dyed or printed fabrics	Production in which the value of extra-regional materials used does not exceed 30 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 40 per cent of the export price of the finished product
ex 55.16	Dyed or printed fabrics	Production in which the value of extra-regional materials used does not exceed 30 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 40 per cent of the export price of the finished product
ex 56.04	Rubber thread and cord, textile covered	Produced from rubber thread or cord	Produced from rubber thread or cord
ex 62.12	Articles obtained from parts of this heading	Production in which the value of extra-regional materials used does not exceed 30 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 40 per cent of the export price of the finished product
63.01	Blankets and travelling rugs	Produced from materials of 51.06 to 51.08, 51.10, 52.05, 52.06, 54.02, 54.03, 55.09 or 55.10	Produced from materials of 51.06 to 51.08, 51.10, 52.05, 52.06, 54.02, 54.03, 55.09 or 55.10
ex 63.02	Towels of terry towelling or similar terry fabrics, of cotton	Produced from materials of 52.05 or 52.06	Produced from materials of 52.05 or 52.06
64.01	Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes	Produced from regional uppers and parts of uppers of 64.06	Produced from regional uppers and parts of uppers or regional soles of 64.06
64.02	Other footwear with outer soles and uppers of rubber or plastics	Produced from regional uppers and parts of uppers of 64.06	Produced from regional uppers and parts of uppers or regional soles of 64.06

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Tariff Heading Number	Product	Conditions to be Complied with	
		MDCs	LDCs
64.03	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather	Produced from regional uppers and parts of uppers of 64.06	Produced from regional uppers and parts of uppers or regional soles of 64.06
64.04	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials	Produced from regional uppers and parts of uppers of 64.06	Produced from regional uppers and parts of uppers or regional soles of 64.06
64.05	Other footwear	Produced from regional uppers and parts of uppers of 64.06	Produced from regional uppers and parts of uppers or regional soles of 64.06
ex 66.02	Walking-sticks, of wood or cane	Produced from regional materials of 14.01 or Chapter 44	Produced from regional materials of 14.01 or Chapter 44
68.07	Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch)	Produced from regional materials of 27.08, 27.13, 27.14 or 27.15	Produced from regional materials of 27.08, 27.13, 27.14 or 27.15
68.08	Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders	Produced from regional materials of Chapters 14 and 44	Produced from regional materials of Chapters 14 and 44
68.09	Articles of plaster or of compositions based on plaster	Produced from regional materials of 25.20	Produced from regional materials of 25.20
68.10	Articles of cement, of concrete or of artificial stone, whether or not reinforced	Produced from regional materials of 25.23	Produced from regional materials of 25.23
69.04	Ceramic building bricks, flooring blocks, support or filler tiles and the like	Produced from regional materials of 25.05, 25.07 and 25.29	Produced from regional materials of 25.05, 25.07 and 25.29

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Tariff Heading Number	Product	Conditions to be Complied with	
		MDCs	LDCs
69.05	Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods	Produced from regional materials of 25.05, 25.07 and 25.29	Produced from regional materials of 25.05, 25.07 and 25.29
69.06	Ceramic pipes, conduits, guttering and pipe fittings	Produced from regional materials of 25.05, 25.07 and 25.29	Produced from regional materials of 25.05, 25.07 and 25.29
69.07	Unglazed ceramic flags and paving, hearth or wall tiles; unglazed ceramic mosaic cubes and the like, whether or not on a backing	Produced from regional materials of 25.05, 25.07 and 25.29	Produced from regional materials of 25.05, 25.07 and 25.29
69.09	Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubs and similar receptacles of a kind used in agriculture; ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods	Produced from regional materials of 25.05, 25.07 and 25.29	Produced from regional materials of 25.05, 25.07 and 25.29
69.10	Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, and water closet pans, flushing cisterns, urinals and similar sanitary fixtures	Produced from regional materials of 25.05 and 25.07	Produced from regional materials of 25.05 and 25.07
69.12	Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china	Produced from regional materials of 25.05, 25.07 and 25.29	Produced from regional materials of 25.05, 25.07 and 25.29
ex 70.09	Glass mirrors, whether or not framed, excluding rear-view mirrors	Produced from materials of 70.09	Produced from materials of 70.09
ex 70.19	Articles of glass fibres (including glass wool), (for example yarn, woven fabrics)	Produced from materials of 70.19	Produced from materials of 70.19
ex 71.06	Silver and silver alloys, in semi-manufactured forms	Produced from unwrought materials of 71.06	Produced from unwrought materials of 71.06
ex 71.08	Gold (including gold plated with platinum) in semi-manufactured forms	Produced from unwrought materials of 71.08	Produced from unwrought materials of 71.08

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Tariff Heading Number	Product	Conditions to be Complied with	
		MDCs	LDCs
ex 71.13	Articles of jewellery, of precious metal or of metal clad with precious metal	Produced from materials not included in 71.13, or from materials of 71.13 the value of which does not exceed 20 per cent of the value of all materials used	Produced from materials not included in 71.13, or from materials of 71.13 the value of which does not exceed 20 per cent of the value of all materials used
71.17	Imitation jewellery	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
ex 72.07	Billets of steel	Produced from regional materials of 72.03 or materials of 72.04	Produced from regional materials of 72.03 or materials of 72.04
ex 72.10	Steel sheets, clad, plated or coated	Produced from materials of 72.10	Produced from materials of 72.10
ex 72.12	Steel sheets, clad, plated or coated	Produced from materials of 72.12	Produced from materials of 72.12
ex 72.13	Bars and rods (including wire rods), of non-alloy steel	Produced from regional materials of 72.03 or materials of 72.04	Produced from regional materials of 72.03 or materials of 72.04
ex 72.14	Other bars and rods of non-alloy steel, not further worked than forged, hot-rolled, hot drawn or hot-extruded, but including those twisted after rolling	Produced from regional materials of 72.03 or materials of 72.04	Produced from regional materials of 72.03 or materials of 72.04
ex 72.15	Other bars and rods of non-alloy steel	Produced from regional materials of 72.03 or materials of 72.04	Produced from regional materials of 72.03 or materials of 72.04

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Tariff Heading Number	Product	Conditions to be Complied with	
		MDCs	LDCs
ex 72.16	Angles, shapes and sections of non-alloy steel	Produced from regional materials of 72.03 or materials of 72.04	Produced from regional materials of 72.03 or materials of 72.04
ex 72.17	Wire, whether or not coated but not insulated, of non-alloy steel	Produced from regional materials of 72.03 or materials of 72.04	Produced from regional materials of 72.03 or materials of 72.04
ex 73.04	Tubes, pipes and hollow profiles, seamless, of non-alloy steel	Produced from regional materials of 72.03 or materials of 72.04	Produced from regional materials of 72.03 or materials of 72.04
ex 73.06	Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of non-alloy steel	Produced from regional materials of 72.03 or materials of 72.04	Produced from regional materials of 72.03 or materials of 72.04
ex 73.12	Stranded wire, ropes, cables, plaited bands, slings and the like, of non-alloy steel, not electrically insulated	Produced from regional materials of 72.03 or materials of 72.04	Produced from regional materials of 72.03 or materials of 72.04
ex 73.14	Cloth (including endless bands), grill, netting and fencing, of non-alloy steel wire (excluding PVC-coated galvanized wire mesh)	Produced from regional materials of 72.03 or materials of 72.04	Produced from regional materials of 72.03 or materials of 72.04
ex 73.17	Nails, tacks and staples, of non-alloy steel, whether or not with heads of other material, but excluding such articles with heads of copper	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
ex 73.21	Gas stoves, ranges and cookers	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product

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Tariff Heading Number	Product	Conditions to be Complied with	
		MDCs	LDCs
ex 74.18	Table, kitchen or other household articles, of copper; pot scourers and scouring or polishing pads, gloves and the like, of copper	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
ex 82.01	Hand tools with wooden handles	Produced from materials not included in 82.01 and from regional materials of Chapter 44	Produced from materials not included in 82.01 and from regional materials of Chapter 44
ex 83.01	Padlocks and locks	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
ex 83.05	Letter clips, paper clips and staples, of non-alloy steel	Produced from regional materials of 72.03 or materials of 72.04	Produced from regional materials of 72.03 or materials of 72.04
ex 83.11	Welding rods and welding electrodes, of steel	Produced from regional materials of 72.03 or materials of 72.04 and Chapters 28 and 29	Produced from regional materials of 72.03 or materials of 72.04 and Chapters 28 and 29
84.01	Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
84.02	Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product

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Tariff Heading Number	Product	Conditions to be Complied with	
		MDCs	LDCs
84.03	Central heating boilers other than those of heading No. 84.02	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
84.04	Auxilliary plant for use with boilers of heading No. 84.02 or 84.03 (for example, economisers, super-heaters, soot removers, gas recoverers); condensers for steam or other vapour power units	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
84.05	Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
84.06	Steam turbines and other vapour turbines	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
84.07	Spark-ignition reciprocating or rotary internal combustion piston engines	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
84.08	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product

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Tariff Heading Number	Product	Conditions to be Complied with	
		MDCs	LDCs
84.09	Parts suitable for use solely or principally with the engines of heading No. 84.07 or 84.08	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
84.10	Hydraulic turbines, water wheels, and regulators therefor	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
84.11	Turbo-jets, turbo-propellers and other gas turbines	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
84.12	Other engines and motors	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
84.13	Pumps for liquids, whether or not fitted with a measuring device, liquid elevators	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product

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Tariff Heading Number	Product	Conditions to be Complied with	
		MDCs	LDCs
84.14	Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
84.15	Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
84.16	Furnace burners for liquid fuel, for pulverized solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
84.17	Industrial or laboratory furnaces and ovens, including incinerators, non-electric	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
84.18	Refrigerators, freezers and refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading No. 84.15	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product

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Tariff Heading Number	Product	Conditions to be Complied with	
		MDCs	LDCs
ex 84.19	Instantaneous or storage water heaters, non-electric	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 65 per cent of the export price of the finished product
ex 84.19	Machinery, plant or laboratory equipment, whether or not electrically heated, for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilizing, pasteurizing, steaming, drying, evaporating, vaporizing, condensing or cooling, other than machinery or plant of a kind used for domestic purposes	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
84.20	Calendering or other rolling machines, other than for metals or glass, and cylinders therefor	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product

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Tariff Heading Number	Product	Conditions to be Complied with	
		MDCs	LDCs
84.21	Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
84.22	Dish washing machines; machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing, or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; other packing or wrapping machinery (including heat-shrink wrapping machinery); machinery for aerating beverages	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product

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Tariff Heading Number	Product	Conditions to be Complied with	
		MDCs	LDCs
84.23	Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
84.24	Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
84.25	Pulley tackle and hoists other than skip hoists; winches and capstans; jacks	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
84.26	Ships' derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
84.27	Fork-lift trucks; other works trucks fitted with lifting or handling equipment	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product

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Tariff Heading Number	Product	Conditions to be Complied with	
		MDCs	LDCs
84.28	Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics)	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
84.29	Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
84.30	Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
84.31	Parts suitable for use solely or principally with the machinery of headings Nos. 84.25 to 84.30	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product

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Tariff Heading Number	Product	Conditions to be Complied with	
		MDCs	LDCs
84.32	Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
84.33	Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading No. 84.37	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
84.34	Milking machines and dairy machinery	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
84.35	Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product

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Tariff Heading Number	Product	Conditions to be Complied with	
		MDCs	LDCs
84.36	Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
84.37	Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables; machinery used in the milling industry or for the working of cereals or dried leguminous vegetables, other than farm-type machinery	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
84.38	Machinery, not specified or included elsewhere in this Chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable fats or oils	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
84.39	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paper board	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
84.40	Book-binding machinery, including book-sewing machines	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product

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Tariff Heading Number	Product	Conditions to be Complied with	
		MDCs	LDCs
84.41	Other machinery for making up paper pulp, paper or paper-board, including cutting machines of all kinds	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
84.42	Machinery, apparatus and equipment (other than the machine-tools of headings Nos. 84.56 to 84.65), for type-founding or type-setting, for preparing or making printing blocks, plates, cylinders or other printing components; printing type, blocks, plates, cylinders and other printing components, blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
84.43	Printing machinery, including inkjet printing machines, other than those of heading No. 84.71; machines for uses ancillary to printing	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
84.44	Machines for extruding, drawing, texturing or cutting man-made textile materials	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
84.45	Machines for preparing textile fibres; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft-winding) machines and machines for preparing textile yarns for use on the machines of heading No. 84.46 or 84.47	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product

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Tariff Heading Number	Product	Conditions to be Complied with	
		MDCs	LDCs
84.46	Weaving machines (looms)	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
84.47	Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
84.48	Auxilliary machinery for use with machines of heading No. 84.44, 84.45, 84.46 or 84.47 (for example, dobbies, Jacquards, automatic stop motions, shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of this heading or of heading No. 84.44, 84.45, 84.46 or 84.47 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-frames, hoisery needles)	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
84.49	Machinery for the manufacture or finishing of felt or non-wovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
84.50	Household or laundry-type washing machines, including machines which both wash and dry	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product

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Tariff Heading Number	Product	Conditions to be Complied with	
		MDCs	LDCs
ex 84.51	Machinery (other than machines of heading No. 84.50) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor coverings such as linoleum; machines for reeling, unreeling, folding, cutting or pinking textile fabrics	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
84.52	Sewing machines, other than book-sewing machines of heading No. 84.40; furniture, bases and covers specially designed for sewing machines; sewing machine needles	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
84.53	Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
84.54	Converters, ladles, ingot moulds and casting machines of a kind used in metallurgy or in metal foundries	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product

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Tariff Heading Number	Product	Conditions to be Complied with	
		MDCs	LDCs
84.55	Metal-rolling mills and rolls therefor	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
84.56	Machine-tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electro-discharge, electro-chemical, electron beam, ionic-beam or plasma arc processes	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
84.57	Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
84.58	Lathes (including turning centres) for removing metal	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
84.59	Machine tools (including way-type unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes (including turning centres) of heading No. 84.58	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product

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Tariff Heading Number	Product	Conditions to be Complied with	
		MDCs	LDCs
84.60	Machine tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal, or cermets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading No. 84.61	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
84.61	Machine tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting off and other machine tools working by removing metal, sintered metal carbides or cermets, not elsewhere specified or included	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
84.62	Machine tools (including presses) for working metal by forging, hammering or die-stamping; machine tools (including presses) for working metal by bending, folding, straightening, flattening, shearing, punching or notching; presses for working metal or metal carbides, not specified above	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
84.63	Other machine tools for working metal or cermets, without removing material	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
84.64	Machine tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product

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Tariff Heading Number	Product	Conditions to be Complied with	
		MDCs	LDCs
84.65	Machine tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
84.66	Parts and accessories suitable for use solely or principally with the machines of headings Nos. 84.56 to 84.65, including work or tool holders, self-opening dieheads, dividing heads and other special attachments for machine-tools; tool holders for any type of tool for working in the hand	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
84.67	Tools for working in the hand, pneumatic, hydraulic or with self-contained non-electric motor	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
84.68	Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of heading No. 85.15; gas-operated surface tempering machines and appliances	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
84.69	Typewriters other than printers of heading No. 84.71; and word processing machines	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product

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Tariff Heading Number	Product	Conditions to be Complied with	
		MDCs	LDCs
84.70	Calculating machines and pocket-size data recording, reproducing and displaying machines with calculating functions; accounting machines, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device; cash registers	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
ex 84.71	Digital automatic data processing machines, comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 65 per cent of the export price of the finished product
ex 84.71	Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included (excluding digital automatic data processing machines, comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined)	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
84.72	Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin-sorting machines, coin-counting or wrapping machines, pencil-sharpening machines, perforating or stapling machines)	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
84.73	Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings Nos. 84.69 to 84.72	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product

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Tariff Heading Number	Product	Conditions to be Complied with	
		MDCs	LDCs
84.74	Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form; machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
84.75	Machines for assembling electric or electronic lamps, tubes or valves or flash-bulbs, in glass envelopes; machines for manufacturing or hot working glass or glassware	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
84.76	Automatic goods-vending machines (for example, postage stamp, cigarette, food or beverage machines), including money-changing machines	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
84.77	Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this Chapter	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
84.78	Machinery for preparing or making up tobacco, not specified or included elsewhere in this Chapter	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product

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Tariff Heading Number	Product	Conditions to be Complied with	
		MDCs	LDCs
84.79	Machines and mechanical appliances having individual functions not specified or included elsewhere in this Chapter	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
ex 84.80	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials or rubber	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
84.81	Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
84.82	Ball or roller bearings	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
84.83	Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks clutches and shaft couplings (including universal joints)	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product

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Tariff Heading Number	Product	Conditions to be Complied with	
		MDCs	LDCs
84.84	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
84.85	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
85.01	Electric motors and generators (excluding generating sets)	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
85.02	Electric generating sets and rotary converters	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
85.03	Parts suitable for use solely or principally with the machines of heading No. 85.01 or 85.02	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product

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Tariff Heading Number	Product	Conditions to be Complied with	
		MDCs	LDCs
85.04	Electrical transformers, static converters (for example, rectifiers) and inductors	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
85.05	Electro-magnets; permanent magnets and articles intended to become permanent magnets after magnetization; electro-magnetic or permanent magnet chucks, clamps and similar holding devices; electro-magnetic couplings, clutches and brakes; electro-magnetic lifting heads	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
85.06	Primary cells and primary batteries	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product

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Tariff Heading Number	Product	Conditions to be Complied with	
		MDCs	LDCs
85.07	Electric accumulators, including separators therefor, whether or not rectangular (including square)	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
85.08	Electro-mechanical tools for working in the hand, with self-contained electric motor	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
85.09	Electro-mechanical domestic appliances, with self-contained electric motor	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
85.10	Shavers, hair clippers and hair removing appliances, with self-contained electric motor	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product

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Tariff Heading Number	Product	Conditions to be Complied with	
		MDCs	LDCs
85.11	Electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (for example, ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cut-outs of a kind used in conjunction with such engines	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
85.12	Electrical lighting or signalling equipment (excluding articles of heading No. 85.39), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
85.13	Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading No. 85.12	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
85.14	Industrial or laboratory electric (including induction or dielectric) furnaces and ovens; other industrial or laboratory induction or dielectric heating equipment	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
85.15	Electric (including electrically heated gas), laser or other light or photon beam, ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus, whether or not capable of cutting; electric machines and apparatus for hot spraying of metals or cermets	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product

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Tariff Heading Number	Product	Conditions to be Complied with	
		MDCs	LDCs
ex 85.16	Immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading No. 85.45	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
ex 85.16	Electric instantaneous or storage water heaters	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 65 per cent of the export price of the finished product
85.17	Electrical apparatus for line telephony or line telegraphy, including line telephone sets with cordless handsets and telecommunication apparatus for carrier-current line systems or for digital line systems; videophones	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product

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Tariff Heading Number	Product	Conditions to be Complied with	
		MDCs	LDCs
85.18	Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones, earphones and combined microphone/speaker sets; audio-frequency electric amplifiers; electric sound amplifier sets	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
85.19	Turntables (record-decks), record-players, cassette-players and other sound reproducing apparatus, not incorporating a sound recording device	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
ex 85.20	Other magnetic tape recorders and other sound recording apparatus, whether or not incorporating a sound reproducing device (excluding cassette-type magnetic tape recorders)	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
ex 85.20	Cassette-type magnetic tape recorders, whether or not incorporating a sound reproducing device	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 65 per cent of the export price of the finished product
85.21	Video recording or reproducing apparatus, whether or not incorporating a video tuner	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product

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Tariff Heading Number	Product	Conditions to be Complied with	
		MDCs	LDCs
85.22	Parts and accessories suitable for use solely or principally with the apparatus of headings Nos. 85.19 to 85.21	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
85.23	Prepared unrecorded media for sound recording or similar recording of other phenomena, other than products of Chapter 37	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
ex 85.24	Recorded media for sound or other similarly recorded phenomena, including matrices and masters for the production of records, but excluding products of Chapter 37 (excluding records and tapes)	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
85.25	Transmission apparatus for radio-telephony, radio-telegraphy, radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras; still image video cameras and other video camera recorders	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
85.26	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product

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Tariff Heading Number	Product	Conditions to be Complied with	
		MDCs	LDCs
ex 85.27	Other reception apparatus for radio-telephony or radio-telegraphy, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock (excluding radio-broadcast receivers, car stereos and music centres)	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
ex 85.27	Radio-broadcast receivers, car stereos and music centres	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 65 per cent of the export price of the finished product
ex 85.28	Video monitors and video projectors; reception apparatus for television, incorporating sound or video recording or reproducing apparatus	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
ex 85.28	Reception apparatus for television (excluding video monitors and video projectors), whether or not incorporating radio-broadcast receivers	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 65 per cent of the export price of the finished product
85.29	Parts suitable for use solely or principally with the apparatus of headings Nos. 85.25 to 85.28	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product

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Tariff Heading Number	Product	Conditions to be Complied with	
		MDCs	LDCs
85.30	Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading No. 86.08)	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
85.31	Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading No. 85.12 or 85.30	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
85.32	Electrical capacitors, fixed, variable or adjustable (pre-set)	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
85.33	Electrical resistors (including rheostats and potentiometers), other than heating resistors	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
85.34	Printed circuits	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
85.35	Electrical apparatus for switching or protecting electrical circuits or for making connections to or in electrical circuits (for example, switches, fuses, lightning arrestors, voltage limiters, surge suppressors, plugs, junction boxes), for a voltage exceeding 1,000 volts	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product

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Tariff Heading Number	Product	Conditions to be Complied with	
		MDCs	LDCs
85.36	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp holders, junction boxes), for a voltage not exceeding 1,000 volts	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
ex 85.37	Other boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading No. 85.35 or 85.36, for electric control or the distribution of electricity including those incorporating instruments or apparatus of Chapter 90, other than switching apparatus of heading No. 85.17 (excluding load centres, panel boards, meter sockets, meter control centres, switchboards, unit sub-stations, and protective devices)	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
ex 85.37	Load centres, panel boards, meter sockets, meter control centres, switchboards, unit sub-stations and protective devices	Production in which the value of extra-regional materials used does not exceed 55 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 65 per cent of the export price of the finished product
85.38	Parts suitable for use solely or principally with the apparatus of heading No. 85.35, 85.36 or 85.37	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
ex 85.39	Incandescent light bulbs	Produced from regional materials of 85.39	Produced from regional materials of 85.39
85.40	Thermionic, cold cathode or photo-cathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode-ray tubes, television camera tubes)	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product

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Tariff Heading Number	Product	Conditions to be Complied with	
		MDCs	LDCs
85.41	Diodes, transistors and similar semiconductor devices; photosensitive semiconductor devices, including photo-voltaic cells whether or not assembled in modules or made up into panels; light emitting diodes; mounted piezo-electric crystals	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
85.42	Electronic integrated circuits and microassemblies	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
85.43	Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
ex 85.44	Cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fiber cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
85.45	Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
85.46	Electrical insulators of any material	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product

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Tariff Heading Number	Product	Conditions to be Complied with	
		MDCs	LDCs
85.47	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading No. 85.46; electrical conduit tubing and joints therefor, of base metal lined with insulating material	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
ex 85.48	Electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
86.01	Rail locomotives powered from an external source of electricity or by electric accumulators	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product

PART A, contd.

Tariff Heading Number	Product	Conditions to be Complied with	
		MDCs	LDCs
86.02	Other rail locomotives; locomotive tenders	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
86.03	Self-propelled railway or tramway coaches, vans and trucks, other than those of heading No. 86.04	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
86.04	Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles)	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
86.05	Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading No. 86.04)	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
86.06	Railway or tramway goods vans and wagons, not self-propelled	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product

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Tariff Heading Number	Product	Conditions to be Complied with	
		MDCs	LDCs
86.07	Parts of railway or tramway locomotives or rolling-stock	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
86.08	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland water-ways, parking facilities, port installations or airfields; parts of the foregoing	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
86.09	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
87.01	Tractors (other than tractors of heading No. 87.09)	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
87.02	Motor vehicles for the transport of ten or more persons, including the driver	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product

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Tariff Heading Number	Product	Conditions to be Complied with	
		MDCs	LDCs
ex 87.03	Other motor vehicles principally designed for the transport of persons (other than those of heading No. 87.02), including racing cars (excluding motor cars, station wagons and four-wheel drive vehicles)	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
ex 87.03	Motor cars, station wagons and four-wheel drive vehicles	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70 per cent of the export price of the finished product
ex 87.04	Motor vehicles for the transport of goods (excluding lorries and trucks)	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
ex 87.04	Lorries and trucks	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70 per cent of the export price of the finished product

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Tariff Heading Number	Product	Conditions to be Complied with	
		MDCs	LDCs
87.05	Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units)	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
87.06	Chassis fitted with engines, for the motor vehicles of headings Nos. 87.01 to 87.05	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
87.07	Bodies (including cabs), for the motor vehicles of headings Nos. 87.01 to 87.05	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
87.08	Parts and accessories of the motor vehicles of headings Nos. 87.01 to 87.05	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product

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Tariff Heading Number	Product	Conditions to be Complied with	
		MDCs	LDCs
87.09	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
87.10	Tanks and other armoured fighting vehicles, motorized, whether or not fitted with weapons, and parts of such vehicles	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product

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Tariff Heading Number	Product	Conditions to be Complied with	
		MDCs	LDCs
87.11	Motorcycles (including mopeds) and cycles fitted with an auxilliary motor, with or without side-cars; side-cars	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
87.12	Bicycles and other cycles (including delivery tricycles), not motorized	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
87.13	Invalid carriages, whether or not motorized or otherwise mechanically propelled	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
87.14	Parts and accessories of vehicles of headings Nos. 87.11 to 87.13	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product

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Tariff Heading Number	Product	Conditions to be Complied with	
		MDCs	LDCs
87.15	Baby carriages and parts thereof	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
87.16	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product

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Tariff Heading Number	Product	Conditions to be Complied with	
		MDCs	LDCs
88.01	Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
88.02	Other aircraft (for example, helicopters, aeroplanes); spacecraft (including satellites) and suborbital and spacecraft launch vehicles	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
88.03	Parts of goods of heading No. 88.01 or 88.02	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
88.04	Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
88.05	Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product

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Tariff Heading Number	Product	Conditions to be Complied with	
		MDCs	LDCs
89.01	Cruise ships, excursion boats, ferry-boats and cargo ships, barges and similar vessels for the transport of persons or goods	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
89.02	Fishing vessels; factory ships and other vessels for processing or preserving fishery products	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product

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Tariff Heading Number	Product	Conditions to be Complied with	
		MDCs	LDCs
89.03	Yachts and other vessels for pleasure or sports; rowing boats and canoes	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
89.04	Tugs and pusher craft	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
89.05	Light-vessels, fire-floats, dredgers, floating cranes, and other vessels the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or production platforms	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product

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Tariff Heading Number	Product	Conditions to be Complied with	
		MDCs	LDCs
89.06	Other vessels, including warships and lifeboats other than rowing boats	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product

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Tariff Heading Number	Product	MDCs	LDCs
89.07	Other floating structures (for example, rafts, tanks, cofferdams, landing stages, buoys and beacons)	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
89.08	Vessels and other floating structures for breaking up	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
90.01	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading No. 85.44; sheets and plates of polarizing material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
90.02	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts or of fittings for instruments or apparatus, other than such elements of glass not optically worked	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
90.03	Frames and mountings for spectacles, goggles or the like, and parts thereof	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product

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Tariff Heading Number	Product	Conditions to be Complied with	
		MDCs	LDCs
90.04	Spectacles, goggles and the like, corrective, protective or other	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
90.05	Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radioastronomy	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
90.06	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading No. 85.39	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product

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Tariff Heading Number	Product	Conditions to be Complied with	
		MDCs	LDCs
90.07	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
90.08	Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
90.09	Photo-copying apparatus incorporating an optical system or of the contact type and thermo-copying apparatus	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
90.10	Apparatus and equipment for photographic (including cinematographic) laboratories (including apparatus for the projection or drawing of circuit patterns on sensitized semi-conductor materials), not specified or included elsewhere in this Chapter; negatoscopes; projection screens	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product

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Tariff Heading Number	Product	Conditions to be Complied with	
		MDCs	LDCs
90.11	Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
90.12	Microscopes other than optical microscopes; diffraction apparatus	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
90.13	Liquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
90.14	Direction finding compasses; other navigational instruments and appliances	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
90.15	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product

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Tariff Heading Number	Product	Conditions to be Complied with	
		MDCs	LDCs
90.16	Balances of a sensitivity of 5 cg or better, with or without weights	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
90.17	Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this Chapter	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
90.18	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
90.19	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
90.20	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product

PART A, contd.

Tariff Heading Number	Product	Conditions to be Complied with	
		MDCs	LDCs
90.21	Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
90.22	Apparatus based on the use of X-rays or of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examination or treatment tables, chairs and the like	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
90.23	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
90.24	Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics)	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product

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Tariff Heading Number	Product	Conditions to be Complied with	
		MDCs	LDCs
90.25	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
90.26	Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading No. 90.14, 90.15, 90.28 or 90.32	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
90.27	Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus), instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
90.28	Gas, liquid or electricity supply or production meters, including calibrating meters therefor	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product

PART A, contd.

Tariff Heading Number	Product	Conditions to be Complied with	
		MDCs	LDCs
90.29	Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading No. 90.14 or 90.15; stroboscopes	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
90.30	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading No. 90.28; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionizing radiations	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
90.31	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
90.32	Automatic regulating or controlling instruments and apparatus	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
90.33	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product

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PART A, contd.

Tariff Heading Number	Product	Conditions to be Complied with	
		MDCs	LDCs
91.01	Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
91.02	Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading No. 91.01	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
91.03	Clocks with watch movements, excluding clocks of heading No. 91.04	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product

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PART A, contd.

Tariff Heading Number	Product	Conditions to be Complied with	
		MDCs	LDCs
91.04	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
91.05	Other clocks	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
91.06	Time of day recording apparatus and apparatus for measuring, recording or otherwise indicating intervals of time, with clock or watch movement or with synchronous motor (for example, time-registers, time recorders)	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
91.07	Time switches with clock or watch movement or with synchronous motor	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
91.08	Watch movements, complete and assembled	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product

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PART A, contd.

Tariff Heading Number	Product	Conditions to be Complied with	
		MDCs	LDCs
91.09	Clock movements, complete and assembled	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
91.10	Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
91.11	Watch cases and parts thereof	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
91.12	Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
91.13	Watch straps, watch bands and watch bracelets, and parts thereof	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product

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PART A, contd.

Tariff Heading Number	Product	Conditions to be Complied with	
		MDCs	LDCs
91.14	Other clock or watch parts	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
92.01	Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
ex 92.02	Other string musical instruments (excluding guitars)	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
92.03	Keyboard pipe organs; harmoniums and similar keyboard instruments with free metal reeds	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
92.04	Accordions and similar instruments; mouth organs	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product

[The inclusion of this page is authorized by L.N. 102/2001.]

PART A, *contd.*

Tariff Heading Number	Product	Conditions to be Complied with	
		MDCs	LDCs
92.05	Other wind musical instruments; (for example, clarinets, trumpets, bagpipes)	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
ex 92.06	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maraccas) (excluding steelband instruments)	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
92.07	Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions)	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
92.08	Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this Chapter; decoy calls of all kinds; whistles, call horns and other mouth-blown sound signalling instruments	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
92.09	Parts (for example, mechanisms for musical boxes) and accessories (for example, cards, discs and rolls for mechanical instruments) of musical instruments; metronomes, tuning forks and pitch pipes of all kinds	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product

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PART A, contd.

Tariff Heading Number	Product	Conditions to be Complied with	
		MDCs	LDCs
93.01	Military weapons, other than revolvers, pistols and arms of heading No. 93.07	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
93.02	Revolvers and pistols, other than those of heading No. 93.03 or 93.04	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
93.03	Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting short-guns and rifles, muzzle-loading firearms, Very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns)	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
93.04	Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading No. 93.07	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
93.05	Parts and accessories of articles of headings Nos. 93.01 to 93.04	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product

[The inclusion of this page is authorized by L.N. 102/2001.]

PART A, *contd.*

[The inclusion of this page is authorized by L.N. 102/2001.]

Tariff Heading Number	Product	Conditions to be Complied with	
		MDCs	LDCs
93.06	Bombs, grenades, torpedoes, mines, missiles, and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
93.07	Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
ex 94.01	Office chairs with tilting mechanisms and/or metal support bases	Produced from tilting mechanisms and/or metal support bases of 94.01 or from materials not included in 94.01	Produced from tilting mechanisms and/or metal support bases of 94.01 or from materials not included in 94.01
ex 94.01	Other metal chairs of a kind used in offices	Production in which the value of extra-regional materials used does not exceed 40 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product
94.02	Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements; parts of the foregoing articles	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
ex 94.03	Other metal furniture of a kind used in offices	Production in which the value of extra-regional materials used does not exceed 40 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product

PART A, contd.

Tariff Heading Number	Product	Conditions to be Complied with	
		MDCs	LDCs
ex 94.04	Articles of bedding and similar furnishing (excluding mattresses, cushions, pouffes and pillows; mattress supports)	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
ex 94.06	Prefabricated buildings, of wood	Produced from regional materials of Chapter 44	Produced from regional materials of Chapter 44
95.01	Wheeled toys designed to be ridden by children (for example, tricycles, scooters, pedal cars); dolls' carriages	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
ex 95.04	Articles for funfair, table or parlour games, including pin-tables, billiards, special tables for casino games and automatic bowling alley equipment (excluding draught and chess boards)	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
ex 95.05	Festive or other entertainment articles, including conjuring tricks and novelty jokes (excluding carnival articles)	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
ex 95.06	Articles and equipment for gymnastics, athletics, other sports (including table-tennis) or outdoor games, not specified or included elsewhere in this Chapter; swimming pools and paddling pools (excluding table-tennis boards)	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product

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[The inclusion of this page is authorized by L.N. 102/2001.]

Tariff Heading Number	Product	Conditions to be Complied with	
		MDCs	LDCs
95.07	Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy "birds" (other than those of heading No. 92.08 or 97.05) and similar hunting or shooting requisites	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
ex 95.08	Shooting galleries and other fairground amusements (excluding roundabouts and swings); travelling circuses, travelling menageries and travelling theatres	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
ex 96.01	Worked ivory, bone, tortoise-shell, horn, antlers, coral, mother-of-pearl and other animal carving material	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
ex 96.02	Worked vegetable or mineral carving material; worked, unhardened gelatin (except gelatin of heading No. 35.03)	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
ex 96.03	Brooms, mops and paint rollers, with handles of wood	Produced from materials not included in 96.03 and from regional handles of Chapter 44	Produced from materials not included in 96.03 and from regional handles of Chapter 44

PART A, contd.

Tariff Heading Number	Product	Conditions to be Complied with	
		MDCs	LDCs
96.04	Hand sieves and hand riddles	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
96.05	Travel sets for personal toilet, sewing or shoe or clothes cleaning	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
ex 96.06	Press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
ex 96.07	Parts of slide fasteners	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
ex 96.07	Slide fasteners	Production in which the value of extra-regional materials used does not exceed 40 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product

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PART A, contd.

Tariff Heading Number	Product	Conditions to be Complied with	
		MDCs	LDCs
96.08	Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading No. 96.09	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
ex 96.09	Pencil leads, pastels, drawing charcoals and tailors' chalks	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
96.10	Slates and boards, with writing or drawing surfaces, whether or not framed	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
ex 96.11	Embossing stamps, designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product

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Tariff Heading Number	Product	Conditions to be Complied with	
		MDCs	LDCs
96.12	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
96.13	Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
96.14	Smoking pipes (including pipe bowls) and cigar and cigarette holders, and parts thereof	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
96.15	Combs, hair-slides and the like; hairpins, curling pins, curling grips, hair-culers and the like, other than those of heading No. 85.16, and parts thereof	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product

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PART A, contd.

Tariff Heading Number	Product	Conditions to be Complied with	
		MDCs	LDCs
96.16	Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
96.17	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product
96.18	Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing	Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product

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PART B

Tariff Heading Number	Product	Conditions to be Complied with			
		MDCs	Effective Date	LDCs	Effective Date
ex 20.08	Peanuts (ground nuts), prepared or preserved	Produced from regional materials of Chapter 8, 12.02 and 17.01	Forthwith	Produced from regional materials of Chapter 8, 12.02 and 17.01	Forthwith
69.13	Statuettes and other ornamental ceramic articles	Produced from regional materials of 25.05 and 25.07	Forthwith	Produced from regional materials of 25.05 and 25.07	Forthwith

PART C [Deleted by L.N. 30/1991.]

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FOURTH APPENDIX

(Regulations 150, 153, 154, 156, 159, 170)

PART I

<u>Tariff Heading Number</u>	<u>Product</u>
17.04	Sugar confectionery, not containing cocoa
20.03	Fruit preserved by freezing, containing added sugar
20.04	Fruit, fruit-peel and parts of plants, preserved by sugar (drained, glaze or crystallized)
20.05	Jams, fruit jellies, marmalades, fruit puree and fruit pastes, being cooked preparations whether or not containing added sugar
ex 20.06	Fruit otherwise prepared or preserved, except peanuts and cashew nuts
ex 20.07	Fruit juices (including grape must) and vegetable juices, whether or not containing added sugar, but unfermented and not containing spirit, except pineapple-based juices
Chapter 39	Artificial resins and plastic materials, cellulose esters and ethers; articles thereof
ex 73.13	Galvanized sheets of a thickness less than 3 mm

PART II

Basic Materials List

These materials may always be regarded as originating wholly within a prescribed country when used in the state described in this List in a process of production in a prescribed country.

NOTE: The classification used in this List is in accordance with the Brussels Tariff Nomenclature as mentioned in paragraph 1 of the General Provisions set out in the First Schedule to the Customs Tariff (Revision) Resolution, 1972.

<u>Tariff Heading Number</u>	<u>Description of Product</u>
ex 08.04	Grapes, fresh
ex 08.06	Apples, fresh
09.05	Vanilla
09.07	Cloves (whole fruit, cloves and stems)
ex 09.08	Cardamoms
09.09	Seeds of anise, badian, fennel coriander, cumin, caraway and juniper
ex 17.02	Lactose, glucose, maltose, caramel
ex 27.09	Crude petroleum
32.04	Colouring matter of vegetable origin (including dyewood extract and other vegetables dyeing extracts, but excluding indigo) or of animal origin
39.01	Condensation, polycondensation and poly-addition products, whether or not modified or polymerized, and whether or not linear (for example, phenoplasts, aminoplasts, alkyds, polyallyl esters and other unsaturated polyesters, silicones)

FOURTH APPENDIX, *contd.*

Tariff Heading Number	Description of Product
39.02	Polymerization and copolymerization products (for example, polyethylene, polytetrahaloethylenes, polyisobutylene, polystyrene, polyvinyl chloride, polyvinyl acetate, polyvinyl chloroacetate and other polyvinyl derivatives, polyacrylic and polymethacrylic derivatives, coumarone-indene resins)
39.03	Regenerated cellulose, cellulose nitrate, cellulose acetate and other cellulose esters, cellulose ethers and other chemical derivatives of cellulose, plasticized or not (for example, collodions, celluloid); vulcanized fibre
39.04	Hardened Proteins (for example, hardened casein and hardened gelatin)
39.05	Natural resins modified by fusion (run gums); artificial resins obtained by esterification of natural resins or of resinic acids (ester gums); chemical derivatives of natural rubber (for example, chlorinated rubber, rubber hydrochloride, oxidized rubber, cyclized rubber)
39.06	Other high polymers, artificial resins and artificial plastic materials, including alginic acid, its salts and esters; linoxyn
ex 48.01	Printing and writing paper in rolls or sheets; packing and wrapping paper; tissue paper, paperboard; cellulose wadding
ex 48.05	Paper and paperboard, corrugated (with or without flat surface sheets) creped or crinkled, in rolls or sheets
48.07	Paper and paperboard, impregnated, coated, surface-coloured, surface-decorated or printed (not being merely ruled, lined or squared and not constituting printed matter within Chapter 49), in rolls or sheets
73.01	Pig iron, cast iron and spiegeleisen, in pigs, blocks, lumps and similar forms
73.02	Ferro-alloys
73.05	Iron or steel powders; sponge iron or steel
73.06	Puddled bars and pilings; ingots, blocks, lumps and similar forms, of iron or steel
73.07	Blooms, billets, slabs and sheet bars (including tinplate bars), of iron or steel; pieces roughly shaped by forging, of iron or steel
73.08	Iron or steel coils for re-rolling
ex 73.09	Universal plates of iron or steel, uncoated
ex 73.10	Bars of iron or steel, hot-rolled, forged, extruded, cold-formed or cold-finished (including precision-made)
73.12	Hoop and strip, of iron or steel, hot-rolled or cold-rolled
ex 73.13	Sheets and plates of iron or steel, hot-rolled or cold-rolled, uncoated; sheets of steel, coated or printed
ex 73.15	Alloy steel and high carbon steel in the forms mentioned in headings Nos. 73.06 to 73.10, 73.12 and 73.13
76.04	Aluminium foil (whether or not embossed, cut to shape, perforated, coated, printed or backed with paper or other reinforcing material); of a thickness (excluding any backing) not exceeding 0.20mm.

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