

Finance Act, 2001

Section 142 - OMISSION OF SECTION 50 OF ACT 39 OF 1989. -Section 50 of the Small Industries Development Bank of India Act,

3) Where any person deriving any agricultural income from any source has been succeeded in such capacity by another person, otherwise than by inheritance, nothing in sub-rule (1) or sub-rule (2) shall entitle any person, other than the person incurring the loss, to have it set off under sub-rule (1) or, as the case may be, sub-rule (2). SCHEDULE 02: THE SECOND SCHEDULE [See Section 119(a)-] In the First Schedule to the Customs Tariff Act,- (1) In Chapter 8, for the entries in column (4) and column (5) occurring against each of the sub-heading Nos. 0801.11 and 0801.19, the entries "70%" and "60%" shall respectively be substituted, (2) In Chapter 9,- (i) for the entries in column (4) and column (5) occurring against each of the sub-heading Nos. 0901.11, 0901.12, 0901.21, 0901.22 and 0901.90, the entries "70%" and "70% less 13 paise per kg" shall respectively be substituted', (ii) for the entries in column (4) and column (5) occurring against each of the sub-heading Nos. 0902.10, 0902.20, 0902.30 and 0902.40, the entries "70%" and "70% less 26 paise per kg" shall respectively be substituted; (3) In Chapter 12, for the entries in column (4) and column (5) occurring against sub-heading No. 1203.00, the entries "70%" and "60%" shall respectively be substituted; (4) In Chapter 49, in sub-heading No. 4906.00, for the entry in column (4), the entry "25%" shall be substituted; (5) In Chapter 50, in sub-heading Nos. 5003.10 and 5003.90, for the entry in column (4) occurring against each of them, the entry "15%" shall be substituted; (6) In Chapter 51- (i) in sub-heading No. 5111.11, for the entry in column (4), the entry "30% or Rs 135 per sq. mtr., whichever is higher" shall be substituted; (ii) in sub-heading No. 5111.19, for the entry in column (4), the entry "30% or Rs 150 per sq. mtr., whichever is higher" shall be substituted; (iii) in sub-heading No. 5111.20, for the entry in column (4), the entry "30% or Rs 80 per sq. mtr., whichever is higher" shall be substituted; (iv) in sub-heading No. 5111.30, for the entry in column (4), the entry "30% or Rs 75 per sq. mtr., whichever is higher" shall be substituted; (v) in sub-heading No. 5111.90, for the entry in column (4), the entry "30% or Rs 90 per sq. mtr., whichever is higher" shall be substituted; (vi) in sub-heading No. 5112.11, for the entry in column (4), the entry "30% or Rs 125 per sq. mtr., whichever is higher" shall be substituted; (vii) in sub-heading No. 5112.19, for the entry in column (4), the entry "30% or Rs 155 per sq. mtr., whichever is higher" shall be substituted; (viii) in sub-heading No. 5112.20, for the entry in column (4), the entry "30% or Rs 85 per sq. mtr., whichever is higher" shall be substituted; (ix) in sub-heading No. 5112.30, for the entry in column (4), the entry "30% or Rs 110 per sq. mtr., whichever is higher" shall be substituted; (x) in sub-heading No. 5112.90, for the entry in column (4), the entry "30% or Rs 135 per sq. mtr., whichever is higher" shall be substituted; (7) In Chapter 52- (i) in sub-heading Nos. 5202.10, 5202.91 and 5202.99, for the entry in column (4) occurring against each of them, the entry "15%" shall be substituted; (ii) in sub-heading No. 5208.39, for the entry in column (4), the entry "35% or Rs 150 per kg, whichever is higher" shall be substituted; (iii) in sub-heading No. 5208.42, for the entry in column (4), the entry "30% or Rs 37 per sq. mtr., whichever is higher" shall be substituted; (iv) in sub-heading No. 5208.52, for the entry in column (4), the entry "30% or Rs 23 per sq. mtr., whichever is higher" shall be substituted; (v) in sub-heading No. 5208.53, for the entry in column (4), the entry "30% or Rs 35 per sq. mtr., whichever is higher" shall be substituted; (vi) in sub-heading No. 5208.59, for the entry in column (4), the entry "30% or Rs 50 per sq. mtr., whichever is higher" shall be substituted; (vii) in sub-heading Nos. 5209.31, 5209.32 and 5209.39, for the entry in column (4) occurring against each of them, the entry "35% or Rs 150 per kg, whichever is higher" shall be substituted; (viii) in sub-heading No. 5209.41, for the entry in column (4), the entry "35% or Rs 32 per sq. mtr., whichever is higher" shall be substituted; (ix) in sub-heading No. 5209.42, for the entry in column (4), the entry "30% or Rs 25 per sq. mtr., whichever is higher" shall be substituted; (x) in sub-heading No. 5209.43, for the entry in column (4), the entry "35% or Rs 30 per sq. mtr., whichever is higher" shall be substituted; (xi) in sub-heading No. 5209.49, for the entry in column (4), the entry "35% or Rs 150 per kg, whichever is higher" shall be substituted; (xii) in sub-heading Nos. 5209.51 and 5209.52, for the entry in column (4) occurring against each of them, the entry "30% or Rs 30 per

sq. mtr., whichever is higher" shall be substituted; (xiii) in sub-heading No. 5209.59, for the entry in column (4), the entry "30% or Rs 38 per sq. mtr., whichever is higher" shall be substituted; (xiv) in sub-heading No. 5210.39, for the entry in column (4), the entry "35% or Rs 150 per kg, whichever is higher" shall be substituted; (xv) in sub-heading No. 5210.42, for the entry in column (4), the entry "35% or Rs 25 per sq. mtr., whichever is higher" shall be substituted; (xvi) in sub-heading No. 5210.51 for the entry in column (4), the entry "30% or Rs 15 per sq. mtr., whichever is higher" shall be substituted; (xvii) in sub-heading No. 5210.59, for the entry in column (4), the entry "30% or Rs 15 per sq. mtr., whichever is higher" shall be substituted; (xviii) in sub-heading Nos. 5211.31, 5211.32 and 5211.39, for the entry in column (4) occurring against each of them, the entry "35% or Rs 150 per kg, whichever is higher" shall be substituted; (xix) in sub-heading No. 5211.41, for the entry in column (4), the entry "35% or Rs 44 per sq. mtr., whichever is higher" shall be substituted; (xx) in sub-heading No. 5211.43, for the entry in column (4), the entry "35% or Rs 40 per sq. mtr., whichever is higher" shall be substituted; (xxi) in sub-heading No. 5211.49, for the entry in column (4), the entry "35% or Rs 150 per kg, whichever is higher" shall be substituted; (xxii) in sub-heading Nos. 5211.51, 5211.52 and 5211.59, for the entry in column (4) occurring against each of them, the entry "30% or Rs 18 per sq. mtr., whichever is higher" shall be substituted; (S) In Chapter 54,- (0 in sub-heading No. 5407.41, for the entry in column (4), the entry "25% or Rs 30 per sq. mtr., whichever is higher" shall be substituted; (n) in sub-heading No. 5407.42, for the entry in column (4), the entry "30% or Rs 60 per sq. mtr., whichever is higher" shall be substituted; (iii) in sub-heading No. 5407.43, for the entry in column (4), the entry "30% or Rs 67 per sq. mtr., whichever is higher" shall be substituted; (iv) in sub-heading No. 5407.44, for the entry in column (4), the entry "30% or Rs 58 per sq. mtr., whichever is higher" shall be substituted; (v) in sub-heading No. 5407.52, for the entry in column (4), the entry "30% or Rs 38 per sq. mtr., whichever is higher" shall be substituted; (vi) in sub-heading No. 5407.53, for the entry in column (4), the entry "30% or Rs 50 per sq. mtr., whichever is higher" shall be substituted; (vii) in sub-heading No. 5407.54, for the entry in column (4), the entry "30% or Rs 20 per sq. mtr., whichever is higher" shall be substituted; (viii) in sub-heading No. 5407.61, for the entry in column (4), the entry "25% or Rs 150 per kg, whichever is higher" shall be substituted; (ix) in sub-heading No. 5407.69, for the entry in column (4), the entry "30% or Rs 60 per sq. mtr., whichever is higher" shall be substituted; (x) in sub-heading No. 5407.72, for the entry in column (4), the entry "25% or Rs 24 per sq. mtr., whichever is higher" shall be substituted; (xi) in sub-heading No. 5407.73, for the entry in column (4), the entry "30% or Rs 60 per sq. mtr., whichever is higher" shall be substituted; (xii) in sub-heading No. 5407.74, for the entry in column (4), the entry "30% or Rs 38 per sq. mtr., whichever is higher" shall be substituted; (xiii) in sub-heading No. 5407.82, for the entry in column (4), the entry "30% or Rs 42 per sq. mtr., whichever is higher" shall be substituted; (xiv) in sub-heading No. 5407.83, for the entry in column (4), the entry "30% or Rs 67 per sq. mtr., whichever is higher" shall be substituted; (xv) in sub-heading No. 5407.84, for the entry in column (4), the entry "30% or Rs 38 per sq. mtr., whichever is higher" shall be substituted; (xvi) in sub-heading No. 5407.92, for the entry in column (4), the entry "30% or Rs 67 per sq. mtr., whichever is higher" shall be substituted; (xvii) in sub-heading No. 5407.93, for the entry in column (4), the entry "30% or Rs 45 per sq. mtr., whichever is higher" shall be substituted; (xviii) in sub-heading No. 5407.94, for the entry in column (4), the entry "30% or Rs 67 per sq. mtr., whichever is higher" shall be substituted; (xix) in sub-heading No. 5408.22, for the entry in column (4), the entry "30% or Rs 45 per sq. mtr., whichever is higher" shall be substituted; (xx) in sub-heading No. 5408.23, for the entry in column (4), the entry "30% or Rs 47 per sq. mtr., whichever is higher" shall be substituted; (xxi) in sub-heading No. 5408.24, for the entry in column (4), the entry "30% or Rs 87 per sq. mtr., whichever is higher" shall be substituted; (xxii) in sub-heading No. 5408.31, for the entry in column (4), the entry "30% or Rs 25 per sq. mtr., whichever is higher" shall be substituted; (xxiii) in sub-heading No. 5408.32, for the entry in column (4), the entry "30% or Rs 44 per sq. mtr., whichever is higher" shall be substituted; (9) In Chapter 55,- (i) in sub-heading No. 5512.19, for the entry in column (4), the entry "30% or Rs 42 per sq. mtr., whichever is higher" shall be substituted; 192 (ii) in sub-heading No. 5512.29, for the entry in column (4), the entry "30% or Rs 47 per sq. mtr., whichever is higher" shall be substituted; (iii) in sub-heading No. 5513.23, for the entry in column (4), the entry "35% or Rs 125 per kg or Rs 25 per sq. mtr., whichever is highest" shall be substituted; (iv) in sub-heading No. 5513.31, for the entry in column (4), the entry "30% or Rs 21 per sq. mtr., whichever is higher" shall be substituted; (v) in sub-heading No. 5513.33, for the entry in column (4), the entry "35% or Rs 22 per sq. mtr., whichever is higher" shall be substituted; (vi) in sub-heading No. 5513.39, for the entry in column (4), the entry "35% or Rs 125 per kg or Rs 30 per

sq. mtr., whichever is highest" shall be substituted; (vii) in sub-heading No. 5513.41, for the entry in column (4), the entry "30% or Rs 25 per sq. mtr., whichever is higher" shall be substituted; (viii) in sub-heading No. 5513.42, for the entry in column (4), the entry "35% or Rs 12 per sq. mtr., whichever is higher" shall be substituted; (ix) in sub-heading No. 5513.43, for the entry in column (4), the entry "35% or Rs 20 per sq. mtr., whichever is higher" shall be substituted; (x) in sub-heading No. 5514.21, for the entry in column (4), the entry "35% or Rs 100 per kg or Rs 30 per sq. mtr., whichever is highest" shall be substituted; (xi) in sub-heading No. 5514.31, for the entry in column (4), the entry "35% or Rs 64 per sq. mtr., whichever is higher" shall be substituted; (xii) in sub-heading No. 5514.32, for the entry in column (4), the entry "30% or Rs 43 per sq. mtr., whichever is higher" shall be substituted; (xiii) in sub-heading No. 5514.39, for the entry in column (4), the entry "30% or Rs 31 per sq. mtr., whichever is higher" shall be substituted; (xiv) in sub-heading No. 5514.41, for the entry in column (4), the entry "30% or Rs 26 per sq. mtr., whichever is higher" shall be substituted; (xv) in sub-heading No. 5514.43, for the entry in column (4), the entry "35% or Rs 31 per sq. mtr., whichever is higher" shall be substituted; (xvi) in sub-heading No. 5515.11, for the entry in column (4), the entry "30% or Rs. 40 per sq. mtr., whichever is higher" shall be substituted; (xvii) in sub-heading No. 5515.19, for the entry in column (4), the entry "30% or Rs 45 per sq. mtr., whichever is higher" shall be substituted; (xviii) in sub-heading No. 5515.21, for the entry in column (4), the entry "35% or Rs 79 per sq. mtr., whichever is higher" shall be substituted; (xix) in sub-heading No. 5515.29, for the entry in column (4), the entry "30% or Rs 30 per sq. mtr., whichever is higher" shall be substituted, (xx) in sub-heading No. 5515.91, for the entry in column (4), the entry "35% or Rs 57 per sq. mtr., whichever is higher" shall be substituted; (xxi) in sub-heading No. 5515.92, for the entry in column (4), the entry "35% or Rs 55 per sq. mtr., whichever is higher" shall be substituted, (xxii) in sub-heading No. 5515.99, for the entry in column (4), the entry "30% or Rs 35 per sq. mtr., whichever is higher" shall be substituted; (xxiii) in sub-heading No. 5516.12, for the entry in column (4), the entry "35% or Rs 35 per sq. mtr., whichever is higher" shall be substituted; (xxiv) in sub-heading No. 5516.13, for the entry in column (4), the entry "35% or Rs 40 per sq. mtr., whichever is higher" shall be substituted; (xxv) in sub-heading Nos. 5516.22 and 5516.23, for the entry in column (4) occurring against each of them, the entry "35% or Rs 150 per kg, whichever is higher" shall be substituted; (xxvi) in sub-heading No. 5516.94, for the entry in column (4), the entry "35% or Rs 40 per sq. mtr., whichever is higher" shall be substituted; (10) In Chapter 58- (i) in sub-heading No. 5801.35, for the entry in column (4), the entry "25% or Rs 68 per sq. mtr., whichever is higher" shall be substituted: 193 (ii) in sub-heading No. 5802.30, for the entry in column (4), the entry "35% or Rs 150 per kg, whichever is higher" shall be substituted; (11) In Chapter 61,- (i) in sub-heading No. 6104.19, for the entry in column (4), the entry "35% or Rs 460 per piece, whichever is higher" shall be substituted; (ii) in sub-heading Nos. 6104.62 and 6104.63, for the entry in column (4) occurring against each of them, the entry "35% or Rs 98 per piece, whichever is higher" shall be substituted; (iii) in sub-heading Nos. 6105.10 and 6105.20, for the entry in column (4) occurring against each of them, the entry "35% or Rs 83 per piece, whichever is higher" shall be substituted; (iv) in sub-heading No. 6105.90, for the entry in column (4), the entry "35% or Rs 90 per piece, whichever is higher" shall be substituted; (v) in sub-heading No. 6106.10, for the entry in column (4), the entry "35% or Rs 90 per piece, whichever is higher" shall be substituted; (vi) in sub-heading No. 6107.11, for the entry in column (4), the entry "35% or Rs 24 per piece, whichever is higher" shall be substituted; (vii) in sub-heading Nos. 6108.21 and 6108.22, for the entry in column (4) occurring against each of them, the entry "35% or Rs 25 per piece, whichever is higher" shall be substituted; (viii) in sub-heading No. 6108.91, for the entry in column (4), the entry "35% or Rs 65 per piece, whichever is higher" shall be substituted; (ix) in sub-heading No. 6108.92, for the entry in column (4), the entry "35% or Rs 60 per piece, whichever is higher" shall be substituted: (x) in sub-heading No. 6109.10, for the entry in column (4), the entry "35% or Rs 45 per piece, whichever is higher" shall be substituted; (xi) in sub-heading No. 6109.90, for the entry in column (4), the entry "35% or Rs 50 per piece, whichever is higher" shall be substituted; (xii) in sub-heading No. 6110.20, for the entry in column (4), the entry "35% or Rs 85 per piece, whichever is higher" shall be substituted; (xiii) in sub-heading No. 6110.30, for the entry in column (4), the entry "35% or Rs 110 per piece, whichever is higher" shall be substituted; (xiv) in sub-heading No. 6110.90, for the entry in column (4), the entry "35% or Rs 105 per piece, whichever is higher" shall be substituted; (12) In Chapter 62,- (i) in sub-heading No. 6201.13, for the entry in column (4), the entry "35% or Rs 320 per piece, whichever is higher" shall be substituted; (ii) in sub-heading No. 6201.92, for the entry in column (4), the entry "35% or Rs 210 per piece, whichever is higher" shall be substituted; (iii) in sub-heading No.

6201.93, for the entry in column (4), the entry "35% or Rs 180 per piece, whichever is higher" shall be substituted; (iv) in sub-heading No. 6202.12, for the entry in column (4), the entry "35% or Rs 210 per piece, whichever is higher" shall be substituted; (v) in sub-heading No. 6202.92, for the entry in column (4), the entry "35% or Rs 160 per piece, whichever is higher" shall be substituted; (vi) in sub-heading No. 6203.32, for the entry in column (4), the entry "35% or Rs 440 per piece, whichever is higher" shall be substituted; (vii) in sub-heading No. 6203.33, for the entry in column (4), the entry "35% or Rs 320 per piece, whichever is higher" shall be substituted; (viii) in sub-heading No. 6203.39, for the entry in column (4), the entry "35% or Rs 755 per piece, whichever is higher" shall be substituted; (ix) in sub-heading No. 6203.42, for the entry in column (4), the entry "35% or Rs 135 per piece, whichever is higher" shall be substituted; 194 (x) in sub-heading Nos. 6203.43 and 6203.49, for the entry in column (4) occurring against each of them, the entry "35% or Rs 110 per piece, whichever is higher, shall be substituted; (xi) in sub-heading Nos. 6204.11 and 6204.13, for the entry in column (4) occurring against each of them, the entry "35% or Rs 550 per piece, whichever is higher" shall be substituted; (xii) in sub-heading No. 6204.19, for the entry in column (4) , the entry "35% or Rs 500 per piece, whichever is higher" shall be substituted; (xiii) in sub-heading No. 6204.31, for the entry in column (4), the entry "35% or Rs 370 per piece, whichever is higher" shall be substituted; (xiv) in sub-heading No. 6204.32, for the entry in column (4), the entry "35% or Rs 650 per piece, whichever is higher" shall be substituted; (xv) in sub-heading No. 6204.33, for the entry in column (4), the entry "35% or Rs 390 per piece, whichever is higher" shall be substituted; (xvi) in sub-heading No. 6204.39, for the entry in column (4), the entry "35% or Rs 350 per piece, whichever is higher" shall be substituted; (xvii) in sub-heading No. 6204.42, for the entry in column (4), the entry "35% or Rs 116 per piece, whichever is higher" shall be substituted; (xviii) in sub-heading Nos. 6204.62 and 6204.69, for the entry in column (4) occurring against each of them, the entry "35% or Rs 135 per piece, whichever is higher" shall be substituted; (xix) in sub-heading No. 6205.20, for the entry in column (4), the entry "35% or Rs 85 per piece, whichever is higher" shall be substituted; (xx) in sub-heading No. 6205.30, for the entry in column (4), the entry "35% or Rs 120 per piece, whichever is higher" shall be substituted; (xxi) in sub-heading No. 6205.90, for the entry in column (4), the entry "35% or Rs 95 per piece, whichever is higher" shall be substituted; (xxii) in sub-heading No. 6206.30, for the entry in column (4), the entry "35% or Rs 95 per piece, whichever is higher" shall be substituted; (xxiii) in sub-heading No. 6206.40, for the entry in column (4), the entry "35% or Rs 120 per piece, whichever is higher" shall be substituted; (xxiv) in sub-heading No. 6207.11, for the entry in column (4), the entry "35% or Rs 28 per piece, whichever is higher" shall be substituted; (xxv) in sub-heading No. 6207.19, for the entry in column (4), the entry "35% or Rs 30 per piece, whichever is higher" shall be substituted; (xxvi) in sub-heading No. 6207.99, for the entry in column (4), the entry "35% or Rs 70 per piece, whichever is higher" shall be substituted; (xxvii) in sub-heading No. 6208.11, for the entry in column (4), the entry "35% or Rs 80 per piece, whichever is higher" shall be substituted; (xxviii) in sub-heading No. 6208.19, for the entry in column (4), the entry "35% or Rs 60 per piece, whichever is higher" shall be substituted; (xxix) in sub-heading No. 6208.91, for the entry in column (4), the entry "35% or Rs 95 per piece, whichever is higher" shall be substituted; (xxx) in sub-heading No. 6208.92, for the entry in column (4), the entry "35% or Rs 65 per piece, whichever is higher" shall be substituted; (xxxi) in sub-heading Nos. 6210.40 and 6210.50, for the entry in column (4) occurring against each of them, the entry "35% or Rs 65 per piece, whichever is higher" shall be substituted; (xxxii) in sub-heading No. 6214.10, for the entry in column (4), the entry "35% or Rs 390 per piece, whichever is higher" shall be substituted; (13) In Chapter 63, in sub-heading No. 6301.20, for the entry in column (4), the entry "35% or Rs 275 per piece, whichever is higher" shall be substituted; (14) In Chapter 70,- (i) in sub-heading No. 7019.19, for the entry in column (4), the entry "20%" shall be substituted; 195 (ii) in sub-heading No. 7019.51, for the entry in column (4), the entry "25%" shall be substituted; (15) In Chapter 84- (i) in sub-heading No. 8456.91 for the entry in column (4), the entry "Free" shall be substituted; (ii) in sub-heading Nos. 8469.11, 8470.10, 8470.21, 8470.29, 8470.30, 8470.40, 8470.50, 8470.90, 8473.21 and 8473.29 for the entry in column (4) occurring against each of them, the entry "15%" shall be substituted; (16) In Chapter 85,- (i) in sub-heading Nos. 8517.11, 8517.19, 8517.21, 8517.22, 8517.30, 8517.50, 8517.80, 8520.20, 8523.11, 8523.12, 8523.13, 8523.20, 8523.90, 8524.31, 8524.40, 8524.91, 8525.20, 8531.20, 8532.10, 8532.22, 8532.23, 8532.25, 8532.29 and 8532.30, for the entry in column (4) occurring against each of them, the entry "15%" shall be substituted; (ii) in sub-heading No. 8543.11, for the entry in column (4), the entry "Free" shall be substituted; (iii) in sub-heading Nos. 8543.81 and 8544.70, for the entry in column (4) occurring against each of them, the

entry "15%" shall be substituted; (17) In Chapter 87- (i) in sub-heading Nos. 8703.10, 8703.21, 8703.22, 8703.23, 8703.24, 8703.31, 8703.32, 8703.33 and 8703.90, for the entry in column (4) occurring against each of them, the entry "105%" shall be substituted; (ii) in sub-heading Nos. 8711.10, 8711.20, 8711.30, 8711.40, 8711.50 and 8711.90, for the entry in column (4) occurring against each of them, the entry "105%" shall be substituted; (18) In Chapter 90- (i) in sub-heading Nos. 9009.11, 9009.21, 9009.90, 9026.10 and 9030.40, for the entry in column (4) occurring against each of them, the entry "15%" shall be substituted; (ii) in sub-heading No. 9031.41, for the entry in column (4), the entry "Free" shall be substituted.

SCHEDULE 03: THE THIRD SCHEDULE [See Section 119(b)]PART I In the First Schedule to the Customs Tariff Act,- (1) For the words "heading No." and "headings Nos.", wherever they occur, the word "heading" and "headings" shall respectively be substituted; (2) For the words "sub-heading No." and "sub-headings Nos.", wherever they occur, the words "sub-heading" and "sub-headings" shall respectively be substituted; (3) In Chapter 3- (i) in Note 1, clauses (b) and (c) shall be renumbered as clauses (c) and (d) respectively and for clause (a), the following clauses shall be substituted, namely:- "(a) Mammals of Heading 01.06; (b) Meat of mammals of Heading 01.06 (Heading 02.08 or 02.10);"; (ii) in Heading No. 03.05, in sub-heading No. 0305.20, for the entry in column (3), the following shall be substituted, namely:- "-Livers and roes offish, dried, smoked, salted or in brine"; (4) In Chapter 4, in sub-heading Note 1, for the word "purpose", the following word shall be substituted, namely:- "purposes"; (5) In Chapter 5, in Note 3, for the words "elephant, walrus", the following words shall be substituted, namely:- "elephant, hippopotamus, walrus"; 196 (6) In Chapter 7, in Heading No. 07.11, sub-heading No. 0711.10 and the entries relating thereto shall be omitted; (7) In Chapter 8- (i) in Heading No. 08.05, sub-heading No. 0805.30 and the entries relating thereto shall be omitted; (ii) in Heading No. 08.12, sub-heading No. 0812.20 and the entries relating thereto shall be omitted; (8) In Chapter 11,- (i) in Note 1, for clause (b), the following clause shall be substituted, namely:- "(b) Prepared flours, groats, meals or starches of Heading 19.01;"; (ii) in Note 2, in clause (A), for the words "or ground is always classified", the words "or ground, is always classified" shall be substituted; (iii) in Heading No. 11.03, sub-heading Nos. 1103.12 and 1103.14 and the entries relating thereto shall be omitted; (iv) in Heading No. 11.04, sub-heading Nos. 1104.11 and 1104.21 and the entries relating thereto shall be omitted; (9) In Chapter 12,- (i) after Note 5, the following sub-heading note shall be inserted, namely:- 'SUB-HEADING NOTE 1. For the purposes of sub-heading 1205.10, the expression "low erucic acid rape or colza seeds" means rape or colza seeds yielding a fixed oil which has an erucic acid content of less than 2% by weight and yielding a solid component which contains less than 30 micromoles of glucosinolates per gram.'; (ii) in Heading No. 12.07, sub-heading No. 1207.92 and the entries relating thereto shall be omitted; (iii) in Heading No. 12.12,- (a) in sub-heading No. 1212.30, for the entry in column (3), the following shall be substituted, namely:- "- Apricot, peach (including nectarine) or plum stones and kernels": (b) sub-heading No. 1212.92 and the entries relating thereto shall be omitted; (10) In Chapter 13, in Note 1, clauses (f) to (ij) shall be renumbered as clauses (g) to (k) respectively and before clause (g) as so renumbered, the following clause shall be inserted, namely:- "(f) Concentrates of poppy straw containing not less than 50% by weight of alkaloids (Heading 29.39);"; (11) In Chapter 15,- (i) after Note 4, the following sub-heading note shall be inserted, namely - 'SUB-HEADING NOTE 1. For the purposes of sub-headings 1514.11 and 1514.19, the expression "low erucic acid rape or colza oil" means the fixed oil which has an erucic acid content of less than 2% by weight.'; (ii) in Heading No. 15.15, sub-heading No. 1515.60 and the entries relating thereto shall be omitted; (12) In Chapter 19,- (i) for Note 2, the following Note shall be substituted, namely:- '2. For the purposes of Heading 19.01: (a) The term "groats" means cereal groats of Chapter 11; (b) The terms "flour" and "meal" mean: (1) Cereal flour and meal of Chapter 11, and (2) Flour, meal and powder of vegetable origin of any chapter, other than flour, meal or powder of dried vegetables (Heading 07.12), of 197 potatoes (Heading 11.05) or of dried leguminous vegetables (Heading 11.06).'; (ii) in Heading No. 19.01, for the entry in column (3), the following entry shall be substituted, namely:- "MALT EXTRACT; FOOD PREPARATIONS OF FLOUR, GROATS, MEAL, STARCH OR MALT EXTRACT, NOT CONTAINING COCOA OR CONTAINING LESS THAN 40% BY WEIGHT OF COCOA CALCULATED ON A TOTALLY DEFATTED BASIS, NOT ELSEWHERE SPECIFIED OR INCLUDED; FOOD PREPARATIONS OF GOODS OF HEADINGS 04.01 TO 04.04, NOT CONTAINING COCOA OR CONTAINING LESS THAN 5% BY WEIGHT OF COCOA CALCULATED ON A TOTALLY DEFATTED BASIS, NOT ELSEWHERE SPECIFIED OR INCLUDED"; (iii) in Heading No. 19.04, for the entry in column (3), the following entry shall be substituted, namely:- "PREPARED FOODS OBTAINED BY THE SWELLING OR

ROASTING OF CEREALS OR CEREAL PRODUCTS (FOR EXAMPLE, CORN FLAKES); CEREALS [OTHER THAN MAIZE (CORN)] IN GRAIN FORM OR IN THE FORM OF FLAKES OR OTHER WORKED GRAINS (EXCEPT FLOUR, GROATS AND MEAL), PRECOOKED OR OTHERWISE PREPARED, NOT ELSEWHERE SPECIFIED OR INCLUDED"; (13) In Chapter 20,- (i) Note 5 shall be renumbered as Note 6 and before Note 6 as so renumbered, the following Note shall be inserted, namely:- '5. For the purposes of Heading 20.07, the expression "obtained by cooking" means obtained by heat treatment at atmospheric pressure or under reduced pressure to increase the viscosity of a product through reduction of water content or other means.'; (ii) after sub-heading Note 2, the following sub-heading note shall be inserted, namely:- '3. For the purposes of sub-headings 2009.12, 2009.21, 2009.31, 2009.41, 2009.61 and 2009.71, the expression "Brix value" means the direct reading of degrees Brix obtained from a Brix hydrometer or of refractive index expressed in terms of percentage sucrose content obtained from a refractometer, at a temperature of 20 C or corrected for 20 C if the reading is made at a different temperature.'; (iii) in Heading No. 20.01, sub-heading No. 2001.20 and the entries relating thereto shall be omitted; (iv) in Heading No. 20.07, in column (3), for the words "BEING COOKED PREPARATIONS", the words "OBTAINED BY COOKING" shall be substituted; (v) in Heading No. 20.08, in sub-heading No. 2008.70, for the entry in column (3), the following shall be substituted, namely:- "Peaches, including nectarines"; (14) In Chapter 22, in Heading No. 22.08, in column (3), for the word "UNDENATURATED", the word "UNDENATURED" shall be substituted; (15) In Chapter 23, after note, the following sub-heading note shall be inserted, namely:- 'SUB-HEADING NOTE 1. For the purposes of sub-heading 2306.41, the expression "low erucic acid rape or colza seeds" means seeds as defined in sub-heading Note 1 to Chapter 12.'; (16) In Chapter 25,- (i) in Note 4, for the words "broken pottery", the words "broken pieces of pottery, brick or concrete" shall be substituted; (ii) in Heading No. 25.18 - (a) for the entry in column (3), the following entry shall be substituted, namely:- "DOLOMITE, WHETHER OR NOT CALCINED OR SINTERED, INCLUDING DOLOMITE ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO BLOCKS OR SLABS OF A RECTANGULAR (INCLUDING SQUARE) SHAPE; DOLOMITE RAMMING MIX"; (b) in sub-heading No. 2518.10, for the entry in column (3), the following entry shall be substituted, namely:- 198 "-Dolomite, not calcined or sintered"; (c) in sub-heading No. 2518.20, for the entry in column (3), the following entry shall be substituted, namely:- "-Calcined or sintered dolomite"; (d) in sub-heading No. 2518.30, for the entry in column (3), the following entry shall be substituted, namely:- "-Dolomite ramming mix"; (iii) Heading No. 25.27 and the entries relating thereto shall be omitted; (iv) in Heading No. 25.30, sub-heading No. 2530.40 and the entries relating thereto shall be omitted; (17) In Chapter 26,- (i) in Note 1, clauses (c) to (f) shall be renumbered as clauses (d) to (g) respectively and before clause (d) as so renumbered, the following clause shall be inserted, namely:- "(c) Sludges from the storage tanks of petroleum oils, consisting mainly of such oils (Heading 27.10)"; (ii) for Note 3, the following note shall be substituted, namely:- "3. Heading 26.20 applies only to : (a) Ash and residues of a kind used in industry either for the extraction of metals or as a basis for the manufacture of chemical compounds of metals, excluding ash and residues from the incineration of municipal waste (Heading 26.21); and (b) Ash and residues containing arsenic, whether or not containing metals, of a kind used either for the extraction of arsenic or metals or for the manufacture of their chemical compounds."; (iii) after Note 3, the following sub-heading notes shall be inserted, namely- 'SUB-HEADING NOTES 1. For the purposes of sub-heading 2620.21, "leaded gasoline sludges and leaded anti-knock compound sludges" mean sludges obtained from storage tanks of leaded gasoline and leaded anti-knock compounds (for example, tetraethyl lead), and consisting essentially of lead, lead compounds and iron oxide. 2. Ash and residues containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds, are to be classified in sub-heading 2620.60.'; (iv) in Heading No. 26.20,- (a) for the entry in column (3), the following entry shall be substituted, namely:- "ASH AND RESIDUES (OTHER THAN FROM THE MANUFACTURE OF IRON OR STEEL), CONTAINING ARSENIC, METALS OR THEIR COMPOUNDS"; (b) sub-heading No. 2620.50 and the entries relating thereto shall be omitted; (18) In Chapter 27,- (i) after Note 2, the following note shall be inserted, namely:- '3. For the purposes of Heading 27.10, "waste oils" means waste containing mainly petroleum oils and oils obtained from bituminous minerals (as described in Note 2 to this Chapter), whether or not mixed with water. These include: (a) Such oils no longer fit for use as primary products (for example, used lubricating oils, used hydraulic oils and used transformer oils); (b) Sludge oils from the storage tanks of petroleum oils, mainly containing such oils and a high concentration of additives (for

example, chemicals) used in the manufacture of the primary products; and (c) Such oils in the form of emulsions in water or mixtures with water, such as those resulting from oil spills, storage tank washings, or from the use of cutting oils for machining operations.'; (ii) for sub-heading Note 3, the following sub-heading notes shall be substituted, namely:- 199 '3. For the purposes of sub-headings 2707.10, 2707.20, 2707.30, 2707.40 and 2707.60, the terms "benzol (benzene)", "toluol (toluene)", "xylol (xylenes)", "naphthalene" and "phenols" apply to products which contain more than 50% by weight of benzene, toluene, xylenes, naphthalene or phenols, respectively. 4. For the purposes of sub-heading 2710.11, "light oils and preparations" are those of which 90% or more by volume (including losses) distil at 210 C (ASTM D 86 method).'; (iii) in Heading No. 27.07 - (a) in sub-heading No. 2707.10, for the entry in column (3), the following entry shall be substituted, namely:- "-Benzol (benzene)"; (b) in sub-heading No. 2707.20, for the entry in column (3), the following entry shall be substituted, namely:- "-Toluol (toluene)"; (c) in sub-heading No. 2707.30, for the entry in column (3), the following entry shall be substituted, namely:- "-Xylol (xylenes)"; (19) In Chapter 28,- (i) in Note 3, for clause (d), the following clause shall be substituted, namely:- "(d) Inorganic products of a kind used as luminophores, of Heading 32.06; glass frit and other glass in the form of powder, granules or flakes, of Heading 32.07."; (ii) in Heading No. 28.09, for the entry in column (3), the following entry shall be substituted, namely:- "DIPHOSPHOROUS PENTAOXIDE; PHOSPHORIC ACID; POLYPHOSPHORIC ACIDS, WHETHER OR NOT CHEMICALLY DEFINED"; (iii) in Heading No. 28.27, sub-heading No. 2827.38 and the entries relating thereto shall be omitted; (iv) in Heading No. 28.30, for the entry in column (3), the following entry shall be substituted, namely:- "SULPHIDES; POLYSULPHIDES, WHETHER OR NOT CHEMICALLY DEFINED"; (v) in Heading No. 28.34, sub-heading No. 2834.22 and the entries relating thereto, shall be omitted; (vi) in Heading No. 28.35, for the entry in column (3), the following entry shall be substituted, namely:- "PHOSPHINATES (HYPOPHOSPHITES), PHOSPHONATES (PHOSPHITES) AND PHOSPHATES; POLYPHOSPHATES, WHETHER OR NOT CHEMICALLY DEFINED"; (vii) in Heading No. 28.36, in sub-heading No. 2836.70, for the entry in column (3), the following shall be substituted, namely:- "-Lead carbonates"; (viii) in Heading No. 28.41, sub-heading No. 2841.40 and the entries relating thereto shall be omitted; (ix) in Heading No. 28.42- (a) for the entry in column (3), the following shall be substituted, namely:- "OTHER SALTS OF INORGANIC ACIDS OR PEROXOACIDS (INCLUDING ALUMINOSILICATES WHETHER OR NOT CHEMICALLY DEFINED), OTHER THAN AZIDES"; (b) in sub-heading No. 2842.10, for the entry in column (3), the following shall be substituted, namely:- "-DOUBLE OR COMPLEX SILICATES, INCLUDING ALUMINOSILICATES WHETHER OR NOT CHEMICALLY DEFINED"; (20) In Chapter 29,- (i) in Note 1, for clause (c), the following clause shall be substituted, namely:- 200 "(c) The products of Headings 29.36 to 29.39 or the sugar ethers, sugar acetals and sugar esters, and their salts, of Heading 29.40, or the products of Heading 29.41, whether or not chemically defined."; (ii) after Note 7, the following note shall be inserted, namely:- '8. For the purposes of Heading 29.37: (a) the term "hormones" includes hormone-releasing or hormone-stimulating factors, hormone inhibitors and hormone antagonists (anti-hormones); (b) the expression "used primarily as hormones" applies not only to hormone derivatives and structural analogues used primarily for their hormonal effect, but also to those derivatives and structural analogues used primarily as intermediates in the synthesis of products of this heading.'; (iii) in Heading No. 29.03, sub-heading No. 2903.16 and the entries relating thereto shall be omitted; (iv) in Heading No. 29.07,- (a) after sub-heading No. 2907.19 and the entries relating thereto, in column (3), for the word "Polyphenols:", the following words shall be substituted, namely:- "-Polyphenols; phenol-alcohols."; (b) sub-heading No. 2907.30 and the entries relating thereto shall be omitted; (v) in Heading No. 29.14, in sub-heading No. 2914.31, in column (3), for the brackets, figures and words "(1-phenylpropan-2-one)", the brackets, words and figure "(phenylpropan-2-one)" shall be substituted; (vi) in Heading No. 29.15, in sub-heading No. 2915.60, for the entry in column (3), the following shall be substituted, namely:- "-Butanoic acids, pentanoic acids, their salts and esters"; (vii) in Heading No. 29.18, sub-heading No. 2918.17 and the entries relating thereto shall be omitted; (viii) in Sub-Chapter VIII, for the title, the following shall be substituted, namely:- "VIII.-ESTERS OF INORGANIC ACIDS OF NON-METALS AND THEIR SALTS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES"; (ix) in Heading No. 29.20, for the entry in column (3), the following entry shall be substituted, namely:- "ESTERS OF OTHER INORGANIC ACIDS OF NON-METALS (EXCLUDING ESTERS OF HYDROGEN HALIDES) AND THEIR SALTS; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED

DERIVATIVES"; (x) in Heading No. 29.22- (a) in the portion occurring immediately after Heading No. 29.22, in column (3), for the words "-Amino-alcohols, their ethers and esters, other than those containing more than one kind of oxygen function; salts thereof:", the following words shall be substituted, namely:- "-Amino-alcohols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof:"; (b) after sub-heading No. 2922.19 and the entries relating thereto, in column (3), for the words "-Amino-naphthols and other amino phenols, their ethers and esters, other than those containing more than one kind of oxygen function; salts thereof:", the following shall be substituted, namely:- "-Amino-naphthols and other amino-phenols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof:"; (xi) in Heading No. 29.23, for the entry in column (3), the following entry shall be substituted, namely:- "QUATERNARY AMMONIUM SALTS AND HYDROXIDES; LECITHINS AND OTHER PHOSPHOAMINOLIPIDS, WHETHER OR NOT CHEMICALLY DEFINED"; (xii) in Heading No. 29.34,- (a) for the entry in column (3), the following entry shall be substituted, namely:- 201 "NUCLEIC ACIDS AND THEIR SALTS, WHETHER OR NOT CHEMICALLY DEFINED; OTHER HETEROCYCLIC COMPOUNDS"; (b) in sub-heading No. 2934.20, for the entry in column (3), the following entry shall be substituted, namely:- "-Compounds containing in the structure a benzothiazole ring-system (whether or not hydrogenated), not further fused"; (c) in sub-heading No. 2934.30, for the entry in column (3), the following entry shall be substituted, namely:- "-Compounds containing in the structure a phenothiazine ring-system (whether or not hydrogenated), not further fused"; (xiii) in Heading No.29.39, sub-heading No. 2939.70 and the entries relating thereto shall be omitted; (xiv) in Heading No. 29.40, in sub-heading No. 2940.00, for the entry in column (3), the following entry shall be substituted, namely:- "SUGARS, CHEMICALLY PURE, OTHER THAN SUCROSE, LACTOSE, MALTOSE, GLUCOSE AND FRUCTOSE; SUGAR ETHERS, SUGAR ACETALS AND SUGAR ESTERS, AND THEIR SALTS, OTHER THAN PRODUCTS OF HEADING 29.37, 29.38 OR 29.39"; (21) In Chapter 30,- (i) in Note 1, for clause (a), the following clause shall be substituted, namely:- "(a) Foods or beverages (such as dietetic, diabetic or fortified foods, food supplements, tonic beverages and mineral waters), other than nutritional preparations for intravenous administration (Section IV)"; (ii) in Note 4- (a) in clause (g), the word "and" occurring at the end shall be omitted; (b) for clause (h), the following clauses shall be substituted, namely:- "(h) Chemical contraceptive preparations based on hormones, on other products of Heading 29.37 or on spermicides; (i) Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments; and (k) Waste pharmaceuticals, that is, pharmaceutical products which are unfit for their original intended purpose due to, for example, expiry of shelf life."; (iii) in Heading No. 30.04,- (a) for the entry in column (3), the following entry shall be substituted, namely:- "MEDICAMENTS (EXCLUDING GOODS OF HEADING 30.02, 30.05 OR 30.06) CONSISTING OF MIXED OR UNMIXED PRODUCTS FOR THERAPEUTIC OR PROPHYLACTIC USES, PUT UP IN MEASURED DOSES (INCLUDING THOSE IN THE FORM OF TRANSDERMAL ADMINISTRATION SYSTEMS) OR IN FORMS OR PACKINGS FOR RETAIL SALE"; (b) in sub-heading No. 3004.32, for the entry in column (3), the following entry shall be substituted, namely:- "-Containing corticosteroid hormones, their derivatives and structural analogues"; (iv) in Heading No. 30.06, in sub-heading No. 3006.60, for the entry in column (3), the following entry shall be substituted, namely:- "-Chemical contraceptive preparations based on hormones, on other products of Heading 29.37 or on spermicides"; (22) In Chapter 32, in Heading No. 32.06, in sub-heading No. 3206.11, in column (3), for the words "on the dry weight", the words "on the dry matter" shall be substituted; (23) In Chapter 34,- (i) in Heading No. 34.01, for the entry in column (3), the following entry shall be substituted, namely:- 202 "SOAP; ORGANIC SURFACE-ACTIVE PRODUCTS AND PREPARATIONS FOR USE AS SOAP, IN THE FORM OF BARS, CAKES, MOULDED PIECES OR SHAPES, WHETHER OR NOT CONTAINING SOAP; ORGANIC SURFACE-ACTIVE PRODUCTS AND PREPARATIONS FOR WASHING THE SKIN, IN THE FORM OF LIQUID OR CREAM AND PUT UP FOR RETAIL SALE, WHETHER OR NOT CONTAINING SOAP; PAPER, WADDING, FELT AND NONWOVENS, IMPREGNATED, COATED OR COVERED WITH SOAP OR DETERGENT"; (ii) in Heading No. 34.04, in sub-heading No. 3404.20, for the entry in column (3), the following entry shall be substituted, namely:- "-Of poly (oxyethylene) (polyethylene glycol)"; (24) In Chapter 35, in Heading No. 35.06, in sub-heading No. 3506.91, for the entry in column (3), the following entry shall be substituted, namely:- "-Adhesives based on polymers of Headings 39.01 to 39.13 or on rubber"; (25) In Chapter 38,- (i)

in Note 1,- (a) in clause (a), for sub-clause (4), the following sub-clauses shall be substituted, namely:- "(4) Certified reference materials specified in Note 2 below; (5) Products specified in Note 3(a) or 3(r) below;"; (b) in clause (b), for the brackets, words and figures "(generally, Heading No. 21.06).", the brackets, words and figures "(generally, Heading 21.06);" shall be substituted; (c) clauses (c) and (d) shall be renumbered as (d) and (c) and before clause (d) as so renumbered, the following clause shall be inserted, namely:- "(c) Ash and residues (including sludges, other than sewage sludge), containing metals, arsenic or their mixtures and meeting the requirements of Note 3(a) or 3(b) to Chapter 26 (Heading 26.20);"; (d) in clause (d) so renumbered, for the brackets, words and figures "(Heading No. 30.03 or 30.04).", the brackets, words and figures "(Heading 30.03 or 30.04); or" shall be substituted; (ii) Note 2 shall be renumbered as Note 3 and before Note 3 as so renumbered, the following note shall be inserted, namely:- '2. (A) For the purpose of Heading 38.22, the expression "certified reference materials" means reference materials which are accompanied by a certificate which indicates the values of the certified properties, the methods used to determine these values and the degree of certainty associated with each value and which are suitable for analytical, calibrating or referencing purposes. (B) With the exception of the products of Chapter 28 or 29, for the classification of certified reference materials. Heading 38.22 shall take precedence over any other heading in the Nomenclature.'; (in) after Note 3 as so renumbered, the following notes and sub-heading note shall be inserted, namely:- '4. Throughout the Nomenclature, "municipal waste" means waste of a kind collected from households, hotels, restaurants, hospitals, shops, offices, etc., road and pavement sweepings, as well as construction and demolition waste. Municipal waste generally contains a large variety of materials such as plastics, rubber, wood, paper, textiles, glass, metals, food materials, broken furniture and other damaged or discarded articles. The term "municipal waste", however, does not cover:- (a) Individual materials or articles segregated from the waste, such as wastes of plastics, rubber, wood, paper, textiles, glass or metals and spent batteries which fall in their appropriate headings of the Nomenclature; (b) Industrial waste; (c) Waste pharmaceuticals, as defined in Note 4(k) to Chapter 30; or (d) Clinical waste, as defined in Note 6(a) below. 203 5. For the purposes of Heading 38.25, "sewage sludge" means sludge arising from urban effluent treatment plant and includes pre-treatment waste, scourings and unstabilised sludge. Stabilised sludge when suitable for use as fertiliser is excluded (Chapter 31). 6. For the purposes of Heading 38.25, the expression "other wastes" applies to:- (a) Clinical waste, that is, contaminated waste arising from medical research, diagnosis, treatment or other medical, surgical, dental or veterinary procedures, which often contain pathogens and pharmaceutical substances and require special disposal procedures (for example, soiled dressings, used gloves and used syringes); (b) Waste organic solvents; (c) Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freezing fluids; and (a) Other wastes from chemical or allied industries. The expression "other wastes" does not, however, cover wastes which contain mainly petroleum oils or oils obtained from bituminous minerals (Heading 27.10). SUB-HEADING NOTE 1. For the purposes of sub-headings 3825.41 and 3825.49, "waste organic solvents" are wastes containing mainly organic solvents, not fit for further use as presented as primary products, whether or not intended for recovery of the solvents.'; (iv) in Heading No. 38.22, in sub-heading No. 3822.00, for the entry in column (3), the following shall be substituted, namely:- "DIAGNOSTIC OR LABORATORY REAGENTS ON A BACKING, PREPARED DIAGNOSTIC OR LABORATORY REAGENTS WHETHER OR NOT ON A BACKING, OTHER THAN THOSE OF HEADING 30.02 OR 30.06; CERTIFIED REFERENCE MATERIALS"; (v) in Heading No. 38.24, for the entry in column (3), the following entry shall be substituted, namely:- "PREPARED BINDERS FOR FOUNDRY MOULDS OR CORES; CHEMICAL PRODUCTS AND PREPARATIONS OF THE CHEMICAL OR ALLIED INDUSTRIES (INCLUDING THOSE CONSISTING OF MIXTURES OF NATURAL PRODUCTS), NOT ELSEWHERE SPECIFIED OR INCLUDED"; (26) In Chapter 39,- (i) for the words "SUB-HEADING NOTE", the words "SUB-HEADING NOTES" shall be substituted; (ii) the existing SUB-HEADING note shall be numbered as SUB-HEADING NOTE 1 thereof and after SUB-HEADING NOTE 1 as so numbered, the following SUB-HEADING NOTE shall be inserted, namely:- '2. For the purposes of sub-heading 3920.43, the term "plasticisers" includes secondary plasticisers.'; (iii) in Heading No. 39.04,- (a) in sub-heading No. 3904.10, in column (3), for the words "Poly vinyl chloride", the following words and brackets shall be substituted, namely:- "Poly (vinyl chloride)"; (b) after sub-heading No. 3904.10 and the entries relating thereto, in column (3), for the words "- Other poly vinyl chloride:", the following words and brackets shall be substituted, namely:- "-Other poly (vinyl chloride)"; (iv) in Heading No. 39.05,- (a) in the portion occurring immediately after Heading No.

39.05, in column (3), for the words "-Polyvinyl acetate:", the following words and brackets shall be substituted, namely:- "-Poly (vinyl acetate)"; 204 (b) in sub-heading No. 3905.30, in column (3), for the words "Polyvinyl alcohol", the following words and brackets shall be substituted, namely:- "Poly(vinyl alcohol)"; (v) in Heading No. 39.06, in sub-heading No. 3906.10, for the entry in column (3), the following entry shall be substituted, namely:- "-Poly (methyl methacrylate)"; (vi) in Heading No. 39.07, in sub-heading No. 3907.60, for the entry in column (3), the following entry shall be substituted, namely:- "-Poly (ethylene terephthalate)"; (vii) in Heading No. 39.20- (a) in sub-heading No. 3920.51, for the entry in column (3), the following entry shall be substituted, namely:- "-Of poly (methyl methacrylate)"; (b) in sub-heading No. 3920.62, for the entry in column (3), the following entry shall be substituted, namely:- "-Of poly (ethylene terephthalate)"; (c) in sub-heading No. 3920.91, for the entry in column (3), the following entry shall be substituted, namely:- "-Of poly (vinyl butyral)"; (viii) in Heading No. 39.22,- (a) for the entry in column (3), the following entry shall be substituted, namely:- "BATHS, SHOWER-BATHS, SINKS, WASH-BASINS, BIDETS, LAVATORY PANS, SEATS AND COVERS, FLUSHING CISTERNS AND SIMILAR SANITARY WARE, OF PLASTICS"; (b) in sub-heading No. 3922.10, for the entry in column (3), the following entry shall be substituted, namely:- "-Baths, shower-baths, sinks and wash-basins"; (ix) in Heading No. 39.26, in sub-heading No. 3926.20, for the entry in column (3), the following entry shall be substituted, namely:- "-Articles of apparel and clothing accessories (including gloves, mittens and mitts)"; (27) In Chapter 40,- (i) in Note 2, in clause (f), for the word "gloves", the words "gloves, mittens and mitts" shall be substituted; (ii) in Heading No. 40.15,- (a) in column (3), for the brackets and words "(INCLUDING GLOVES)", the brackets and words "(INCLUDING GLOVES, MITTENS AND MITTS)" shall be substituted; (b) in the portion occurring immediately after Heading No. 40.15, in column (3), for the word "-Gloves:", the following words shall be substituted, namely:- "-Gloves, mittens and mitts:"; (28) In Chapter 41- (i) Note 2 shall be renumbered as Note 3 and before Note 3 as so renumbered, the following note shall be inserted, namely:- '2. (A) Headings 41.04 to 41.06 do not cover hides and skins which have undergone a tanning (including pre-tanning) process which is reversible (Headings 41.01 to 41.03, as the case may be). (B) For the purposes of Headings 41.04 to 41.06, the term "crust" includes hides and skins that have been retanned, coloured or fat-liquored (stuffed) prior to drying.'; (ii) in Note 3 as so renumbered, for the words and figures "Heading No. 41.11", the word and figures "Heading 41.15" shall be substituted; (29) In Chapter 42,- 205 (i) in Note 1, in clause (b), for the brackets and words "(except gloves)", the brackets and words "(except gloves, mittens and mitts)" shall be substituted; (ii) in Note 3, for the words and brackets "gloves (including sports gloves)", the words and brackets "gloves, mittens and mitts (including those for sport or for protection)" shall be substituted; (iii) in Heading No. 42.02, for the entry in column (3), the following entry shall be substituted, namely:- "TRUNKS, SUIT-CASES, VANITY-CASES, EXECUTIVE-CASES, BRIEF-CASES, SCHOOL SATCHELS, SPECTACLE CASES, BINOCULAR CASES, CAMERA CASES, MUSICAL INSTRUMENT CASES, GUN CASES, HOLSTERS AND SIMILAR CONTAINERS; TRAVELLING- BAGS, INSULATED FOOD OR BEVERAGES BAGS, TOILET BAGS, RUCKSACKS, HANDBAGS, SHOPPING BAGS, WALLETS, PURSES, MAP-CASES, CIGARETTE-CASES, TOBACCO-POUCHES, TOOL BAGS, SPORTS BAGS, BOTTLE-CASES, JEWELLERY BOXES, POWDER-BOXES, CUTLERY CASES AND SIMILAR CONTAINERS, OF LEATHER OR OF COMPOSITION LEATHER, OF SHEETING OF PLASTICS, OF TEXTILE MATERIALS, OF VULCANISED FIBRE OR OF PAPERBOARD, OR WHOLLY OR MAINLY COVERED WITH SUCH MATERIALS OR WITH PAPER"; (30) In Chapter 43,- (i) in Note 2, in clause (c), for the word "Gloves", the words "Gloves, mittens and mitts," shall be substituted; (ii) in Heading No. 43.01, sub-heading Nos. 4301.20, 4301.40 and 4301.50 and the entries relating thereto shall be omitted; (iii) in Heading No. 43.02, sub-heading No. 4302.12 and the entries relating thereto shall be omitted; (31) In Chapter 44,- (i) for sub-heading note, the following shall be substituted, namely:- SUB-HEADING NOTE '1. For the purposes of sub-headings 4403.41 to 4403.49, 4407.24 to 4407.29, 4408.31 to 4408.39 and 4412.13 to 4412.99, the expression "tropical wood" means one of the following types of wood: Abura, Acajoud Afrique, Afrormosia, Ako, Alan, Andiroba, Aningre, Avodire, Azobe, Balau, Balsa, Bosse clair, Bosse fonce, Cativo, Cedro, Dabema, Dark Red Meranti, Dibetou, Doussie, Framire, Freijo, Fromager, Fuma, Geronggang, Ilomba, Imbuia, Ipe, Iroko, Jaboty, Jelutong, Jequitiba, Jongkong, Kapur, Kempas, Keruing, Kosipo, Kotibe, Koto, Light Red Meranti, Limba, Louro, Macaranduba, Mahogany, Makore, Mandioqueira, Mansonia, Mengkulang, Meranti Bakau, Merawan, Merbau, Merpauh, Mersawa, Moabi, Niangon, Nyatoh, Obeche,

Okoume, Onzabili, Orey, Ovengkol, Ozigo, Padauk, Paldao, Palissandre de Guatemala, Palissandre de Para, Palissandre de Rio, Palissandre de Rose, Pau Amarelo, Pau Marfim, Pulai, Punah, Quaruba, Ramin, Sapelli, Saqui-Saqui, Sepetir, Sipo, Sucupira, Suren, Teak, Tauari, Tiama, Tola, Virola, White Lauan, White Meranti, White Seraya, Yellow Meranti.'; (ii) in Heading No. 44.07, in column (3), for the words "FINGER-JOINTED", the words "END-JOINTED" shall be substituted; (iii) in Heading No. 44.08, for the entry in column (3), the following entry shall be substituted, namely:- "SHEETS FOR VENEERING (INCLUDING THOSE OBTAINED BY SLICING LAMINATED WOOD), FOR PLYWOOD OR FOR OTHER SIMILAR LAMINATED WOOD AND OTHER WOOD, SAWN LENGTHWISE, SLICED OR PEELED, WHETHER OR NOT PLANED, SANDED, SPLICED OR END-JOINTED, OF A THICKNESS NOT EXCEEDING 6 MM."; (iv) in Heading No. 44.09, in column (3), for the words "EDGES OR FACES, WHETHER OR NOT PLANED, SANDED OR FINGER-JOINTED", the words "EDGES, ENDS OR PACES, WHETHER OR NOT PLANED, SANDED OR END-JOINTED" shall be substituted; (32) In Chapter 46, in Heading No. 46.01, sub-heading No. 4601.10 and the entries relating thereto shall be omitted; (33) In Chapter 47,- (i) in sub-heading No. 4707.10, for the entry in column (3), the following entry shall be substituted, namely:- "Unbleached kraft paper or paperboard or corrugated paper or paperboard"; (ii) in sub-heading No. 4707.20, in column (3), for the words "Of other paper", the words "Other paper" shall be substituted; (iii) in sub-heading No. 4707.30, in column (3), for the words "Of paper", the word "Paper" shall be substituted; (34) In Chapter 48,- (i) Notes 1 to 11 shall be renumbered as Notes 2 to 12 respectively and before Note 2 as so renumbered, the following note shall be inserted, namely:- '1. For the purposes of this Chapter, except where the context otherwise requires, a reference to "paper" includes references to paperboard (irrespective of thickness or weight per m²).'; (ii) in Note 3 as so renumbered, for the word and figure "Note 6", the word and figure "Note 7" shall be substituted; (iii) for Note 5 as so renumbered, the following note shall be substituted, namely:- '5. For the purposes of Heading 48.02, the expressions "paper and paperboard. of a kind used for writing, printing or other graphic purposes" and "non-perforated punch- cards and punch tape paper" mean paper and paperboard made mainly from bleached pulp or from pulp obtained by a mechanical or chemi-mechanical process and satisfying any of the following criteria: For paper or paperboard weighing not more than 150 g/m²: (a) containing 10% or more of fibres obtained by a mechanical or chemi- mechanical process, and 1. weighing not more than 80 g/m², or 2. coloured throughout the mass; or (b) containing more than 8% ash, and 1. weighing not more than 80 g/m², or 2. coloured throughout the mass; or (c) containing more than 3% ash and having a brightness of 60% or more; or (d) containing more than 3% but not more than 8% ash, having a brightness less than 60%, and a burst index equal to or less than 2.5 kPa. nAg; or (e) containing 3% ash or less, having a brightness of 60% or more and a burst index equal to or less than 2.5 kPa.n[^]/g. For paper or paperboard weighing more than 150 g/m²: (a) coloured throughout the mass; or (b) having a brightness of 60% or more, and 1. A caliper of 225 micrometres (microns) or less, or 2. A caliper of more than 225 micrometres (microns) but not more than 508 micrometres (microns) and an ash content of more than 3%; or (c) having a brightness of less than 60%, a caliper of 254 micrometres (microns) or less and an ash content of more than 8%. Heading 48.02 does not, however, cover filter paper or paperboard (including tea-bag paper) or felt paper or paperboard.'; (iv) for Note 8 as so renumbered, the following note shall be substituted, namely:- "8. Headings 48.01 and 48.03 to 48.09 apply only to paper, paperboard, cellulose wadding and webs of cellulose fibres: (a) in strips or rolls of a width exceeding 36 cm; or (b) in rectangular (including square) sheets with one side exceeding 36 cm and the other side exceeding 15 cm in the unfolded state."; (v) for sub-heading Note 3, the following sub-heading note shall be substituted, namely:- '3. For the purposes of sub-heading 4805.11, "semi-chemical fluting paper" means paper, in rolls, of which not less than 65% by weight of the total fibre content consists of unbleached hardwood fibres obtained by a semi-chemical pulping process, and having a CMT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1.8 newtons/g/m² at 50% relative humidity, at 23 C.'; (vi) Sub-heading Notes 4 and 5 shall be renumbered as sub-heading Notes 6 and 7 respectively and before sub-heading Note 6 as so renumbered, the following sub- heading notes shall be inserted, namely:- "4. Sub-heading 4805.12 covers paper, in rolls, made mainly of straw pulp obtained by a semi-chemical process, weighing 130 g/m² or more, and having a CMT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1.4 newtons/g/m² at 50% relative humidity, at 23 C. 5. Sub-headings 4805.24 and 4805.25 cover paper and paperboard made wholly or mainly of pulp of recovered (waste and scrap) paper or paperboard. Testliner may also have a surface layer of dyed paper or of paper made of bleached or unbleached non- recovered pulp.

These products have a Mullen burst index of not less than 2 kPa. m-'/g."; (vii) in sub-heading Note 7 as so renumbered, for the figures "4810.21", the figures "4810.22" shall be substituted; (viii) in Heading No. 48.02, for the entry in column (3), the following entry shall be substituted, namely:- "UNCOATED PAPER AND PAPERBOARD, OF A KIND USED FOR WRITING, PRINTING OR OTHER GRAPHIC PURPOSES, AND NON PERFORATED PUNCH-CARDS AND PUNCH TAPE PAPER, IN ROLLS OR RECTANGULAR (INCLUDING SQUARE) SHEETS, OF ANY SIZE OTHER THAN PAPER OF HEADING 48.01 OR 48.03; HAND-MADE PAPER AND PAPERBOARD"; (ix) in Heading No. 48.05, in column (3), for the word and figure "Note 2", the word and figure "Note 3" shall be substituted; (x) in Heading No. 48.11, for the entry in column (3), the following entry shall be substituted, namely:- "PAPER, PAPERBOARD, CELLULOSE WADDING AND WEBS OF CELLULOSE FIBRES, COATED, IMPREGNATED, COVERED, SURFACE-COLOURED, SURFACE-DECORATED OR PRINTED, IN ROLLS OR RECTANGULAR (INCLUDING SQUARE) SHEETS, OF ANY SIZE, OTHER THAN GOODS OF THE KIND DESCRIBED IN HEADING 48.03, 48.09 OR 48.10"; (xi) in Heading No. 48.23, after sub-heading No. 4823.40 and the entries relating thereto, the words "-Other paper and paperboard, of a kind used for writing, printing or other graphic purposes:" and the sub-heading Nos. 4823.51 and 4823.59 and the entries relating thereto shall be omitted; (35) In Chapter 49,- (i) in Note 2, for the words "of a computer", the words "of an automatic data processing machine" shall be substituted; (ii) in Heading No. 49.07, for the entry in column (3), the following entry shall be substituted, namely:- "UNUSED POSTAGE, REVENUE OR SIMILAR STAMPS OF CURRENT OR NEW ISSUE IN THE COUNTRY IN WHICH THEY HAVE, OR WILL HAVE, A RECOGNISED FACE VALUE; STAMP-IMPRESSED PAPER; BANK NOTES; CHEQUE FORMS; STOCK, SHARE OR BOND CERTIFICATES AND SIMILAR DOCUMENTS OF TITLE"; (36) In Section XI,- (i) in sub-heading Note 1, after the portion beginning with brackets and letters (y) and ending with the words "yarns or fabrics within the above categories", the following paragraph shall be inserted, namely:- "The definitions at (e) to (y) above apply, mutatis mutandis, to knitted or crocheted fabrics."; (n) in sub-heading Note 2, in clause (A), for the figures and word "50 to 55", the figures and words "50 to 55 or of Heading 58.09" shall be substituted; (37) In Chapter 53, in Heading No. 53.08, sub-heading No. 5308.30 and the entries relating thereto shall be omitted; (38) In Chapter 54, in Heading No. 54.08, in sub-heading No. 5408.10, in column (3), for the words "yarn, of viscose rayon", the words "yarn of viscose rayon" shall be substituted; (39) In Chapter 56, in Heading No. 56.07, sub-heading No. 5607.30 and the entries relating thereto shall be omitted; (40) In Chapter 58, in Heading No. 58.04, in column (3), for the words and figures "Heading No. 60.02", the words and figures "Headings 60.02 to 60.06" shall be substituted; (41) In Chapter 59- (i) in Note 1, for the words and figures "Heading No. 60.02", the words and figures "Headings 60.02 to 60.06" shall be substituted; (ii) in Note 4, in clause (b), for the words and figures "of Heading No. 56.04;", the words and figures "of Heading 56.04; and" shall be substituted; (iii) in Heading No. 59.03, in sub-heading No. 5903.10, for the entry in column (3), the following entry shall be substituted, namely:- "-With poly (vinyl chloride)"; (42) In Chapter 64, in Note 3, in clause (b'i, for the words and figures "Heading Nos. 41.04 to 41.09", the words and figures "Headings 41.07 and 41.12 to 41.14" shall be substituted; (43) In Chapter 68,- (i) in Note 1, in clause (b), for the word "paper", wherever it occurs, the words "paper and paperboard" shall be substituted; (ii) in Heading No. 68.12, sub-heading Nos. 6812.10, 6812.20, 6812.30 and 6812.40 and the entries relating thereto shall be omitted; (44) In Chapter 73, in Heading No. 73.02, sub-heading No. 7302.20 and the entries relating thereto shall be omitted; (45) In Section XVI,- (i) in Note 1,- (a) in clause (e), for the words "conveyor belts", the words "conveyor belts or belting," shall be substituted; (b) in clause (o), the word "or" occurring at the end shall be omitted; (c) for clause (p), the following clauses shall be substituted, namely:- "(p) Articles of Chapter 95; or (17) Typewriter or similar ribbons, whether or not on spools or in cartridges (classified according to their constituent material, or in Heading 96.12 if inked or otherwise prepared for giving impressions)."; (ii) in Note 2, in clause (a), for the words and figures "Chapter 84 or Chapter 85", the words and figures "Chapter 84 or 85" shall be substituted; (iii) for Note 3, the following note shall be substituted, namely:- "3. Unless the context otherwise requires, composite machines consisting of two or more machines fitted together to form a whole and other machines designed for the purpose of performing two or more complementary or alternative functions are to be classified as if consisting only of that component or as being that machine which performs the principal function."; (46) In Chapter 84,- (i) in Note 1, for clause (e), the following clause shall be substituted, namely:- "(e) Electro-mechanical domestic appliances of Heading 85.09; digital cameras of Heading 85.25;

or"; (ii) in Heading No. 84 15,- (a) in sub-heading No. 8415.10, for the entry in column (3), the following entry shall be substituted, namely:- '-Window or wall types, self-contained or "split-system";' (b) in sub-heading No. 8415.81, for the entry in column (3), the following entry shall be substituted, namely:- "- Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps)"; (iii) in Heading No. 84.19, in column (3), for the words "ELECTRICALLY HEATED, FOR THE TREATMENT OF MATERIALS BY A PROCESS", the words, brackets and figures "ELECTRICALLY HEATED (EXCLUDING FURNACES, OVENS AND OTHER EQUIPMENT OF HEADING 85.14), FOR THE TREATMENT OP MATERIALS BY A PROCESS" shall be substituted', (iv) in Heading No. 84.30, sub-heading No. 8430.62 and the entries relating thereto shall be omitted; (v) in Heading No. 84.43, for the entry in column (3), the following entry shall be substituted, namely:- "PRINTING MACHINERY USED FOR PRINTING BY MEANS OF THE PRINTING TYPE, BLOCKS, PLATES, CYLINDERS AND OTHER PRINTING COMPONENTS OF HEADING 84.42; INK-JET PRINTING MACHINES, OTHER THAN THOSE OF HEADING 84.71; MACHINES FOR USES ANCILLARY TO PRINTING"; (vi) in Heading No. 84.61, sub-heading No. 8461.10 and the entries relating thereto shall be omitted; (vii) in Heading No. 84.67, for the entry in column (3), the following entry shall be substituted, namely:- "TOOLS FOR WORKING IN THE HAND, PNEUMATIC, HYDRAULIC OR WITH SELF- CONTAINED ELECTRIC OR NON-ELECTRIC MOTOR"; (viii) in Heading No. 84.71, in sub-heading No. 8471.50, in column (3), for the words and figures "sub-headings 8471.41 and 8471.49", the words and figures "sub-heading 8471.41 or 8471.49" shall be substituted; (ix) in Heading No. 84.81, in sub-heading No. 8481.30, for the entry in column (3), the following entry shall be substituted, namely:- "-Check (non-return) valves"; (x) in Heading No. 84.83, in sub-heading No. 8483.90, for the entry in column (3), the following entry shall be substituted, namely:- "-Toothed wheels, chain sprockets and other transmission elements presented separately; parts"; (47) In Chapter 85,- (0 in Note 3,- (a) in clause (a), for the words "Vacuum cleaners", the words "Vacuum cleaners, including dry and wet vacuum cleaners" shall be substituted; (b) after clause (b), in the paragraph, for the brackets, words and figures "(Heading No. 85.08)", the brackets, word and figures "(Heading 84.67)" shall be substituted; (ii) for Note 6, the following note shall be substituted, namely:- "6. Records, tapes and other media of Heading 85.23 or 85.24 remain classified in those headings when presented with the apparatus for which they are intended. This note does not apply to such media when they are presented with articles other than the apparatus for which they are intended."; (iii) after Note 7, for the words "SUB-HEADING NOTE", the words "SUB-HEADING NOTES" shall be substituted; (iv) the existing SUB-HEADING NOTE shall be numbered as sub-heading Note 1 thereof and after SUB-HEADING NOTE 1 as so numbered, the following SUB-HEADING NOTE shall be inserted, namely- '2. For the purposes of sub-heading 8542.10, the term "smart cards" means cards which have embedded in them an electronic integrated circuit (microprocessor) of any type in the form of a chip and which may or may not have a magnetic stripe.'; (v) in Heading No. 85.06, in sub-heading No. 8506.80, for the entry in column (3), the following entry shall be substituted, namely:- "-Other primary cells and primary batteries"; (vi) Heading No. 85.08 and sub-heading Nos. 8508.10, 8508.20, 8508.80 and 8508.90 and the entries relating thereto shall be omitted; (vii) in Heading No. 85.09, in sub-heading No. 8509.10, for the entry in column (3), the following entry shall be substituted, namely:- "-Vacuum cleaners, including dry and wet vacuum cleaners"; (viii) in Heading No. 85.14,- (a) for the entry in column (3), the following entry shall be substituted, namely:- "INDUSTRIAL OR LABORATORY ELECTRIC FURNACES AND OVENS (INCLUDING THOSE FUNCTIONING BY INDUCTION OR DIELECTRIC LOSS); OTHER INDUSTRIAL OR LABORATORY EQUIPMENT FOR THE HEAT TREATMENT OF MATERIALS BY INDUCTION OR DIELECTRIC LOSS"; (b) in sub-heading No. 8514.20, for the entry in column (3), the following entry shall be substituted, namely:- "-Furnaces and ovens functioning by induction or dielectric loss"; (c) in sub-heading No. 8514.40, for the entry in column (3), the following entry shall be substituted, namely:- "-Other equipment for the heat treatment of materials by induction or dielectric loss"; (ix) in Heading No. 85.18- (a) for the entry in column (3), the following entry shall be substituted, namely:- "MICROPHONES AND STANDS THEREFOR; LOUDSPEAKERS, WHETHER OR NOT MOUNTED IN THEIR ENCLOSURES; HEADPHONES AND EARPHONES, WHETHER OR NOT COMBINED WITH A MICROPHONE, AND SETS CONSISTING OF A MICROPHONE AND ONE OR MORE LOUDSPEAKERS; AUDIO-FREQUENCY ELECTRIC AMPLIFIERS; ELECTRIC SOUND AMPLIFIER SETS"; (b) in sub-heading No. 8518.30, for the entry in column (3), the following entry shall be substituted, namely:- "-Headphones and earphones, whether or not

combined with a microphone, and sets consisting of a microphone and one or more loudspeakers"; (x) in Heading No. 85.25- (a) in column (3), for the words "STILL IMAGE VIDEO CAMERAS AND OTHER VIDEO CAMERA RECORDERS", the words "STILL IMAGE VIDEO CAMERAS AND OTHER VIDEO CAMERA RECORDERS; DIGITAL CAMERAS" shall be substituted: (b) in sub-heading No. 8525.40, for the entry in column (3), the following entry shall be substituted, namely:- "-Still image video cameras and other video camera recorders; digital cameras"; (48) in Chapter 87,- (i) in heading No. 87.13, for the entry in column (3), the following entry shall be substituted, namely:- "CARRIAGES FOR DISABLED PERSONS, WHETHER OR NOT MOTORISED OR OTHERWISE MECHANICALLY PROPELLED"; (iii) in heading No. 87.14, in sub-heading No. 8714.20, for the entry in column (3), the following entry shall be substituted, namely:- "-Of carriages for disabled persons"; (49) in Chapter 90,- (i) in Note 1, in clause (h), for the words, brackets and figures "still image video cameras and other video camera recorders (heading No. 85.25); radar apparatus, radio navigational aid apparatus or radio remote control apparatus (heading No. 85.26);", the words, brackets and figures "still image video cameras, other video camera recorders and digital cameras (Heading 85.25); radar apparatus, radio navigational aid apparatus or radio remote control apparatus (Heading 85.26); numerical control apparatus of Heading 85.37;" shall be substituted; (ii) for Note 6, the following notes shall be substituted, namely:- '6. For the purposes of Heading 90.21, the expression "orthopaedic appliances" means appliances for: -Preventing or correcting bodily deformities; or -Supporting or holding parts of the body following an illness, operation or injury. Orthopaedic appliances include footwear and special insoles designed to correct orthopaedic conditions, provided that they are either (1) made to measure, or (2) mass-produced, presented singly and not in pairs and designed to fit either foot equally. 7. Heading 90.32 applies only to : (a) Instruments and apparatus for automatically controlling the flow, level, pressure or other variables of liquids or gases, or for automatically controlling temperature, whether or not their operation depends on an electrical phenomenon which varies according to the factor to be automatically controlled, which are designed to bring this factor to, and maintain it at, a desired value, stabilised against disturbances, by constantly or periodically measuring its actual value; and (b) Automatic regulators of electrical quantities, and instruments or apparatus for automatically controlling non-electrical quantities the operation of which depends on an electrical phenomenon varying according to the factor to be controlled, which are designed to bring this factor to, and maintain it at, a desired value, stabilised against disturbances, by constantly or periodically measuring its actual value.'; (iii) in heading No. 90.09,- (a) in column (3), for the word "PHOTO-COPYING", the word "PHOTOCOPYING" shall be substituted; (b) in the portion occurring immediately after heading No. 90.09, in column (3), for the word "PHOTO-COPYING", the word "PHOTOCOPYING" shall be substituted; (c) in the portion occurring immediately after sub-heading No. 9009.12, in column (3), for the word "photo-copying", the word "photocopying" shall be substituted; (iv) in heading No. 90.12, in sub-heading No. 9012.10, for the entry in column (3), the following entry shall be substituted, namely:- "-Microscopes other than optical microscopes; diffraction apparatus"; (v) in heading No. 90.15, in sub-heading No. 9015.20, for the entry in column (3), the following entry shall be substituted, namely:- "-Theodolites and tachymeters (tacheometers)"; (50) in Chapter 95,- (0) in Note 1, in clause (u), for the word "gloves", the words "gloves, mittens and mitts" shall be substituted; (ii) after Note 3, the following note shall be inserted, namely:- '4. Heading 95.03 does not cover articles which, on account of their design, shape or constituent material, are identifiable as intended exclusively for animals, e.g., "pet toys" (classification in their own appropriate heading).'; (iii) in heading No. 95.04, in sub-heading No. 9504.30, for the entry in column (3), the following entry shall be substituted, namely:- "-Other games, operated by coins, banknotes (paper currency), discs or other similar articles, other than bowling alley equipment"; (51) in Chapter 96, in Heading No. 96.13, sub-heading No. 9613.30 and the entries relating thereto shall be omitted; (52) in Chapter 97- (i) in Note 1, for clause (a), the following clause shall be substituted, namely:- "(a) Unused postage or revenue stamps, postal stationery (stamped paper) or the like of Heading 49.07"; (ii) in heading No. 97.04, in column (3), for the words "USED, OR IF UNUSED NOT OF CURRENT OR NEW ISSUE IN THE COUNTRY TO WHICH THEY ARE DESTINED", the words and figures "USED OR UNUSED, OTHER THAN THOSE OF HEADING 49.07" shall be substituted