

# **EXEMPTIONS AND CONCESSIONS**

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## **LIST OF CONDITIONAL DUTY EXEMPTIONS**

### **Explanatory Note**

The List of Conditional Duty Exemptions contains the goods which Member States may exempt from duty under the CARICOM Common External Tariff when such goods are imported by persons, enterprises or organisations in the circumstances, or for the purposes specified in the List.



## **RULES GOVERNING THE APPLICATION OF THE LIST OF CONDITIONAL DUTY EXEMPTIONS**

## **EXEMPTIONS AND CONCESSIONS**

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1. A Member State may refuse to grant full duty exemption for any good eligible therefore under the List and may choose instead to apply a level of import tariff on such good not higher than that provided in the Schedule of Tariff Rates.
2. In a number of cases (for example, in connection with shipping and aircraft, for health, governmental, social and cultural purposes), while the scope of the duty exemption has been specified, each Member State is free to approve the beneficiaries (whether the individual, the institution or the organisation) of the exemption.
3. The reference in the List to goods for the use of international organisations or their personnel is understood to include inter-governmental organisations operating within the Common Market, pursuant to an agreement in force between such organisations and the Government of one or more Member States.
4.
  - (a) Where the goods produced by an enterprise do not meet the qualifying conditions set down with respect to those goods in Schedule II to the Common Market Annex to the Treaty that enterprise will not qualify for exemption from duty with regard to the materials utilized in the production of those goods.
  - (b) This Rule will not apply to goods which are produced for export to third countries.
  - (c) The Rule will have effect only with regard to concessions approved following entry into force.
  - (d) This Rule will enter into force concurrently with the entry into force of the amended Common Market Origin rules established by the Council in July 1990, and the agreement by the Council with respect to the amendment of the Harmonised Scheme for Fiscal Incentives to take account of the provisions of this rule.

## **EXEMPTIONS AND CONCESSIONS**

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5. (a) The items set down in Part I of the List of Ineligibles appended to this List of Conditional Duty Exemptions shall not be eligible for exemption or reduction of duty where they are imported for use in Industry, Agriculture, Forestry, Fisheries and Mining, except:

- when the item is imported for use in new investment or substantial expansion; or
- when the item is provided by a country or an international institution in the context of development finance with a view to assisting the economic development of the importing Member State, and when the agreement between the importing Member State and the donor country or international institution requires sourcing from a particular extra-regional source on a concessional duty basis.

(b) The items set down in Part I and Part II of the List of Ineligibles appended to this List of Conditional Duty Exemptions shall not be eligible for exemption or reduction of duty where they are imported for use in the circumstances contemplated in Section XI - For Other Approved Purposes (excluding 23 - Goods [including foodstuff] imported for used in rehabilitation or relief following natural disaster, as approved by the Competent Authority), except that this ineligibility will not apply where the Competent Authority is satisfied that the items are gifts or have been provided on a concessional basis.

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# EXEMPTIONS AND CONCESSIONS

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## LIST OF CONDITIONAL DUTY EXEMPTIONS

### I FOR INDUSTRY, FORESTRY AND MINING

- A. Machinery and equipment, and materials for use in approved industry, and parts thereof, forestry and mining (including the exploration, exploitation and storage of geothermal energy) as approved by Cabinet.
- B. Building material for first installation or extension of industrial enterprises as approved by Cabinet.
- C. (1) Inner and outer packing materials (including labels) and parts of packing material, as approved by the Comptroller of Customs and Excise -
  - (a) for the exclusive use of industries for packing of their products;
  - (b) for the exclusive use of the manufacture of containers and their packing.
- (2) The term industry is meant to include agriculture and fishery where appropriate.

### II FOR AGRICULTURE (including livestock)

- A. Animals for breeding, poultry eggs for hatching, semen for artificial insemination, if accompanied by a permit granted by the appropriate Minister,
- B. Beehives and bee-keeping accessories admitted as such by the Comptroller of Customs and Excise.
- C. (1) Tools and implements including those driven by mechanical forces and used for agricultural purposes only, as approved by the Comptroller of Customs and Excise.
  - (2) Wire of the descriptions set out in the headings no: 7313 and no: 7314 of Chapter 73 and headings no: 7413 and no: 7414 of Chapter 74 of the First Schedule provided that the Comptroller of Customs is satisfied that such wire is for exclusive use as fencing for agriculture purposes.
- D. Tractor tyres and tubes used for agricultural purposes only, as approved by the Comptroller of Customs.
- E. Apparatus including storage tanks and water pipes for spraying insecticides, fungicides or nematocides; also for irrigation, admitted as such by the Comptroller of Customs;

## **EXEMPTIONS AND CONCESSIONS**

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- F. (1) Substances which the Comptroller of Customs is satisfied are imported for use as remedies for disease or prevention of insect attack on plants and livestock.
  
- (2) Medicinal preparations biological products specified by the Chief Agricultural Officer for the treatment of animal diseases as approved by the Comptroller of Customs.

# **EXEMPTIONS AND CONCESSIONS**

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## **III FOR FISHERY**

- (1) The following articles or goods which the Comptroller of Customs is satisfied will be used exclusively in the fishing industry:
  - A. (1) Fishing nets and gear thereof;
  - (2) Materials (including thread) for making sails where such materials are of cotton or their fibres admitted as such by the Comptroller of Customs;
  - B. Fishing lines of all types;
  - C. Fishing hooks and lures of all description;
  - D. Seine twine and synthetic netting twine;
  - E. Fish wire;
  - F. Net preservatives (other than linseed oil) admitted as such by the Comptroller of Customs;
  - G. Desk equipment designed solely for use in the fishing industry, line-haulers, pot-haulers, capstans, winches, trolling gurdies, hand and powered headline reels and rope leads and fair leads used with such equipment;
  - H. Life-saving equipment including life jackets, life buoys, buoyant apparatus, inflatable rubber dinghies and distress flares;
  - I. Swivels;
  - J. Marine engines, outboard and inboard of 55 HP or less; as certified by the Fisheries Officer and approved by the Comptroller of Customs;
  - K. All goods duty free for shipping (see item 4, with the exception of D).

## **IV FOR SHIPPING**

1. The following articles or goods if the Comptroller of Customs is satisfied that they will be use exclusively for commercial shipping services -
  - A. Boat equipment including anchors, sear-anchors, sails, oars, rowlocks, logs, turn buckles, thimbles and mooring bitts;

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## **EXEMPTIONS AND CONCESSIONS**

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- B. Navigational equipment including compasses, sextants, echo-sounding equipment, radio-telephones, radio-direction finders and station pointers;
- C. Sail canvas and other sail materials as described in (A) (2) of item (III) hereof;
- D. Marine engines, as approved by Cabinet.
- E. Boats as approved by Cabinet.

### **V FOR APPROVED PURPOSES CONNECTED WITH AIRCRAFT**

The following articles and goods if the Comptroller of Customs is satisfied that they are used exclusively for the commercial services -

- A. Aircraft and their component parts, accessories and instruments necessary for navigation of aircraft;
- B. Ground and technical equipment (excluding office equipment and supplies) imported for the use within the limits of an airport in connection with the establishment or maintenance of air services;
- C. Fuel and lubricants taken out of bond;
- D. Consumable stores for use in aircraft in flight.

### **VI FOR PURPOSES CONNECTED WITH TOURISM**

- (A) Building materials for the first installment of approved hotels and approved renovations and extensions.
- (B) Equipment and appliances for the initial equipping of approved hotels and for approved extensions and renovations.
- (C) Equipment for use in sports recreational activities, including wind-surfing and diving, as approved by the appropriate Minister. (Garments of headings 6201, 6204 and 6211 of Chapter 62 of the First Schedule are excluded).
- (D) Sails canvas and other sail materials for use in yachts and sailing boats other than fishing boats.

# **EXEMPTIONS AND CONCESSIONS**

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## **VII FOR EDUCATIONAL AND CULTURAL PURPOSES**

- A. Supplies, equipment, instruments and apparatus, tools, books (including workbooks and activity books), specimens illustrative of natural history and other sciences -
  - (a) for approved educational institutions and purposes as approved by the Minister;
  - (b) for cultural institutions and purposes including museums, zoos and historical societies as approved by the Director General of Finance and Planning.
- B. Materials for the Construction, renovation and extension of approved educational and cultural institutions.
- C. Equipment and supplies for sports, as approved by the Director General of Finance and Planning;
- D. Academic robes admitted as such by the Director General of Finance and Planning.

## **VIII FOR HEALTH**

- A. Equipment and vehicles, drugs, medical, surgical and laboratory supplies for approved hospitals and veterinary institutions, including approved institutions providing out-patients' health care;
- B. Materials for the construction, furnishing, replacement or extension or approved hospitals and veterinary institutions including approved institutions offering out-patients' health care and furnishings for such health care facilities;
- C. Hearing aids, crutches, manual and motorized wheelchairs, trusses, colostomy bags, and similar appliances and apparatus, as well as identifiable spare parts for the relief of permanent bodily disablement, and designed for the blind;
- D. Other goods catering to the needs of the mentally impaired or physically disabled and admitted as such by the Competent Authority.
- E. Medical preparations, drugs and appliances specified by the Senior Medical Officer for the treatment of diabetes and hypertensive persons.
- F. Tools of trade for the disabled, admitted by the Minister of Finance.
- G. Ambulances.



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# **EXEMPTIONS AND CONCESSIONS**

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## **IX FOR GOVERNMENT AND GOVERNMENTAL PURPOSES**

- A. Goods including motor vehicles, imported by or for the use of -
  - (a) the Central Government; or
  - (b) any municipality, local government authority or other public body or institution approved by legislation,
- B. Goods imported under special bilateral arrangements, as approved by Cabinet as follows -
  - (a) goods imported by or for the use of the Head of State;
  - (b) goods imported for the use of the Prime Minister.

## **X FOR MILITARY FORCES**

- A. Goods imported by or for use of the military forces;
- B. Arms, ammunition, uniforms accouterments, and equipment, including musical instruments imported by and for the use of any volunteer force, cadet force or rifle association approved by the competent authority.

## **XI FOR DIPLOMATIC MISSIONS, INTERNATIONAL ORGANISATIONS AND PERSONNEL**

- A. Goods including motor vehicles for use of any Mission or Consulate or the members thereof, to the extent provided by the Vienna Convention on Diplomatic Relations, 1961 or the Vienna Convention on Consular Relations, 1963;
- B. Goods including motor vehicles for the use of any international organisation or personnel of that organisation pursuant to the agreement in force between the organisation and the Government of a Member State: Provided any re-sale within four years to any other person or institution that does not so qualify, shall attract duty.

## **XII FOR THE MOVEMENT OF PERSONS**

### **A Removal Goods**

The term comprises the household effects of a person who moves to St. Vincent in conformity with its general rules or the moving of which has been approved by the special decision. The person in question has to satisfy the Comptroller of Customs that the goods in question have been in

## **EXEMPTIONS AND CONCESSIONS**

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the bona fide use of the person for a period of at least one year and are not imported for sale or commercial exchange. They comprise

- (a) baggage and household effects, imported within three months before or after the arrival of a passenger, or within such further period as the Comptroller of Customs grants the same treatment: Provided that the articles would have been exempted from import duty had they been imported within the three months;
- (b) personal effects, not being merchandise, of person born in any one of the Common Market territories or of persons ordinarily domiciled in any one of such territories who have died in countries outside the Common Market Area;
- (c) the effects of all Officers in the service of regional governments or organisations within the Common Market territories transferred within that group who has already paid duty on such effects in one of the unit territories of the Common Market.

### **B Travel Goods**

The term comprises the accompanied baggage of a passenger or a member of the crew of an aircraft or ship passed as such by the proper Officer and consisting of -

- (a) a reasonable quantity of wearing apparel, articles of personal adornment and toilet requisites, whether new or used;
- (b) instruments and the tools to be used by him for the purposes of his profession, trade, occupation or employment provided they have been in his possession and bona fide use for a reasonable period.

## **XIII FOR OTHER APPROVED PURPOSES**

- A Instruments, apparatus, equipment and materials including records and tapes for radio and television broadcasting company approved by the Ministry of Finance.
- B Amateur radio equipment for use by holders of valid licences granted by the Ministry of Communications, to keep, install, erect or use on amateur wireless transmitter.
- C Goods made from sea-island cotton and bearing the mark or trademark of the West Indian Sea Island Cotton Association.

## **EXEMPTIONS AND CONCESSIONS**

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- D Patterns and samples, cut, mutilated or otherwise spoiled and which the Customs Authorities are satisfied render them unmerchtable.
- E Advertising material having no commercial value.
- F Cups, medals, shields and similar trophies not being articles of general utility, proved to the satisfaction of the Customs Authorities to be specially imported for bestowal as honorary distinctions or prizes or won abroad or sent by donors resident abroad.  
Provided that the articles are not imported or stocked for purposes of trade.
- G Artificial flowers, miniature flags, buttons, brooches and similar small emblems imported for sale for the purpose of providing funds in aid of any institution or charitable purpose approved by the appropriate Minister.
- H Materials, vehicles and equipment imported by any person for the purpose of carrying out any works in pursuance of any contract between such person and the Government of Member State where the Director General of Finance and Planning is satisfied that such materials and equipment are necessary for the performance of such contract and that such contract provides that such materials of and equipment shall be exempt from import duties of customs:  
  
Provided that on the completion of such works the importer shall be liable to pay existing rates of duty on all materials not used up and on all equipment and vehicles unless such materials, vehicles or equipment are re-exported.
- I All goods which are made available free of charge by a country or an international institution, or by an individual or group of individuals, with a view to assisting the economic development of the importing Member State, as approved by Cabinet.
- J Goods -
- (a) of a non-consumable nature which the Comptroller of Customs is satisfied are imported exclusively for use as decoration, or as vestments for use during public worship, on the signed declaration of the head of the denomination for which they are intended that the goods and vestments will be used for such purposes;
- (b) being alter bread, alter wine, imported for the purposes of administering the sacrament of the signed declaration of the head of the denomination for which they are intended as approved by the Comptroller of Customs;
- K Containers or coverings in which articles not liable to ad valorem duty are

## EXEMPTIONS AND CONCESSIONS

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imported:

Provided they are the usual or proper containers or coverings for such goods.

- L Uniforms and equipment imported by and for the use of Boy Scouts, Girls Guides, Boys Brigade and Girl Brigade Associations and such other youth associations as may be approved by the Ministry of Finance.
- M Goods imported by or for the use of any Officer or Bureau for meteorological observation, or any institution engaged in scientific, medical or technical research including instruments, apparatus and equipment for geological or topographical purposes, as approved by the Ministry of Finance.
- N Goods imported by or on behalf of charitable, welfare or service organisations, as approved by Cabinet.
- O Protective clothing and protective equipment imported by or on behalf of industrial concerns which the Comptroller is satisfied will be used solely by industrial workers for personal protection from occupational hazards.
- P Supplies, equipment, instruments and apparatus for the recovery and restoration of archaeological sites and artifacts, as approved by Cabinet.
- Q Clothing donated for the use of indigent school children, as approved by the Ministry of Finance.
- R Specimens illustrative of natural history.
- S Fire-fighting and fire-detecting equipment, vehicles, materials and apparatus, as approved by Cabinet.
- T Films, filmstrips, microfilms and sound recordings of an educational, scientific or cultural character produced by the United Nations or any of its specialised agencies.
- U Tombstones and memorials engraved with an inscription in commemoration of a deceased person.
- V Goods (including foodstuff) imported for use in rehabilitation or relief following natural disaster, as approved by Cabinet.

## **EXEMPTIONS AND CONCESSIONS**

### **PART I**

#### **LIST OF COMMODITIES INELIGIBLE FOR CONDITIONAL DUTY EXEMPTIONS**

<b>HEADING NO.</b>	<b>DESCRIPTION OF GOODS</b>
0702.00.00	Tomatoes, fresh or chilled
0703.10.20	Shallots (eschallots)
0704.10.10	Cauliflowers
0704.90.10	Cabbages
0705.10.00	Lettuce
0706.10.10	Carrots
0707.00.10	Cucumbers
0708.10.10	Pigeon peas
0708.10.20	Blackeye peas
0708.20.10	String beans
0708.20.20	Bora ( <b>bodi</b> ) beans ( <b>Vigna spp.</b> )
0709.30.00	Aubergines (egg-plants)
0709.60.90	Other fruits of the genus <b>Capsicum</b> or of the genus <b>Pimenta</b>
0709.90.10	Zucchini
0709.90.20	Ochroes
0709.90.30	Pumpkins
0710.22.90	String beans, other, frozen
0710.30.00	Spinach, New Zealand spinach and orache spinach (garden spinach), frozen
0713.33.10	Red kidney beans

## **EXEMPTIONS AND CONCESSIONS**

0714.10.00	Manioc (cassava)
0714.20.00	Sweet potatoes
0714.90.10	Arrowroot

## **EXEMPTIONS AND CONCESSIONS**

<b>HEADING NO.</b>	<b>DESCRIPTION OF GOODS</b>
0714.90.20	Dasheens
0714.90.30	Eddoes
0714.90.40	Tannias
0714.90.50	Yams
0801.10.00	Coconuts
0803.00.10	Bananas, fresh
0803.00.20	Plantains, fresh
0804.30.00	Pineapples, fresh
0804.40.00	Avocados, fresh
0804.50.00	Guavas, mangoes and mangosteens, fresh
0805.10.00	Oranges, fresh
0805.20.10	Ugli fruit
0805.20.20	Ortaniques
0805.30.00	Lemons and limes
0805.40.00	Grapefruit
0807.10.10	Cantaloupes
0807.11.00	Watermelons
0807.19.20	Muskmelons
0807.20.00	Papaws (papayas)
0810.90.10	Sapodillas
0810.90.20	Golden apples
0810.90.30	Passion fruit
0810.90.40	Soursop

## **EXEMPTIONS AND CONCESSIONS**

<b>HEADING NO.</b>	<b>DESCRIPTION OF GOODS</b>
0810.90.50	Breadfruit
0810.90.60	Carambolas
0904.20.20	Pimento (allspice)
09.06	Cinnamon and cinnamon-tree flowers
0907.00. 00	Cloves (whole fruit, cloves and stems)
0908.10. 00	Nutmeg
0908.20. 00	Mace
0910.10.00	Ginger
0910.30.00	Tumeric (curcuma)
0910.40.10	Thyme
0910.40.20	Bay leaves
<b>1006.10.00</b>	<b>Rice in the husk (paddy or rough)</b>
1006.20.00	Husked (brown) rice
1006.30.00	Semi-milled or wholly-milled rice, whether or not polished or glazed
1006.40.00	Broken rice
1101.00.90	Other wheat or meslin flour
1106.20.20	Arrowroot flour
1108.19.10	Arrowroot Starch
1203.00.00	Copra
1208.10.00	Flours and meals of soya beans
1208.90.20	Flours and meals of copra
1212.92.00	Sugar cane



## **EXEMPTIONS AND CONCESSIONS**

<b>HEADING NO.</b>	<b>DESCRIPTION OF GOODS</b>
15.07	Soya-bean oil and its fractions, whether or not refined, but not chemically modified
15.08	Ground-nut oil and its fractions, whether or not refined, but not chemically modified
15.09	Olive oil and its fractions, whether or not refined, but not chemically modified
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
ex 15.11	Palm oil and its fractions, refined, but not chemically modified (excluding palm stearin)
15.12	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified
15.13	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified
15.14	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified
ex 15.15	Other fixed vegetable fats and oils (excluding jojoba oil) and their fractions, whether or not refined, but not chemically modified
1516.10.10	Fish fats and oils and their fractions
1516.20.00	Vegetable fats and oils and their fractions
1701.11.00	Cane sugar
1701.12.00	Beet sugar
2009.11.10	Orange juice, frozen, concentrated
2009.19.10	Orange juice, other, concentrated
2009.20.10	Grapefruit juice, concentrated
2102.30.00	Prepared baking powders
2306.50.00	Oil cake of coconut or copra

## **EXEMPTIONS AND CONCESSIONS**

<b>HEADING NO.</b>	<b>DESCRIPTION OF GOODS</b>
2309.90.30	Prepared complete poultry feed
2309.90.40	Prepared complete cattle feed
2309.90.50	Prepared complete pig feed
2309.90.60	Other prepared complete animal feeds
2520.10.10	Gypsum
2521.00.00	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement
2522.10.00	Quicklime
2522.20.00	Slaked lime
2522.30.00	Hydraulic lime
2523.29.10	Building cement (grey)
2606.00.00	Aluminium ores and concentrates
2707.99.10	Gasolene blending preparations
2708.10.00	Pitch
2710.91.10	Lubricating oil base stock (paraffinic type) within the range H.V.I.55 and H.V.I.160, including straight run and blended base oils
2710.94.00	Hydraulic brake fluids and other prepared liquids for hydraulic transmission
2804.10.00	Hydrogen
2804.30.00	Nitrogen
2804.40.00	Oxygen
2807.00.20	Sulphuric acid, other
2811.21.00	Carbon dioxide
2814.10.00	Anhydrous ammonia

## **EXEMPTIONS AND CONCESSIONS**

<b>HEADING NO.</b>	<b>DESCRIPTION OF GOODS</b>
2818.20.00	Aluminium oxide (alumina), other than artificial corundum
2833.22.00	Sulphate of aluminium
2904.10.10	Sulphonic acid [Tridecylbenzene (TDBSA) and Linear Alkylbenzene (LABSA)]
ex 32.08	Automotive paints
ex 32.08	Marine paints
ex 32.08	Enamels
ex 32.08	Other paints
ex 32.08	Marine varnishes (including lacquers)
ex 32.08	Other varnishes (including lacquers)
ex 32.08	Other solutions as defined in Note 4 of Chapter 32
ex 32.09	Paints
ex 32.09	Enamels
ex 32.09	Varnishes (including lacquers)
3210.00.10	Water-thinned paints (emulsion paints or dispersion paints)
3210.00.20	Distempers, dry
3210.00.30	Enamels
3210.00.40	Other paints
3210.00.50	Marine varnishes (including lacquers)
3210.00.60	Other varnishes (including lacquers)
3214.10.20	Painters' fillings
3214.10.30	Glaziers' linseed oil putty
3214.10.40	Other glaziers' putty

## EXEMPTIONS AND CONCESSIONS

HEADING NO.	DESCRIPTION OF GOODS
3301.12.00	Orange oil
3301.14.00	Lime oil
3301.19.10	Grapefruit oil
3301.29.10	Bay oil
3301.29.40	Nutmeg oil
3501.90.10	Casein glues
3814.00.10	Thinners
3819.00.00	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70 per cent by weight of petroleum oils or oils obtained from bituminous minerals
3820.00.10	Anti-freezing preparations
ex 3917.20.00	PVC pipes
ex 3917.32.10	Electrical conduits and other piping, of PVC
ex 3917.32.90	Electrical conduits and other piping, other
3917.40.00	Fittings
3925.90.20	Gutters of plastics
3926.90.70	Motor vehicle licence plates of plastics
4006.10.00	<b>"Camel-back"</b> strips for retreading rubber tyres
4008.00.00	Plates, sheets, strip, rods and profile shapes of vulcanised rubber other than hard rubber
4011.10.00	New pneumatic tyres, of rubber of a kind used on motor cars (including station wagons and racing cars)
4012.10.10	Retreaded tyres of a kind used on motor cars (including station wagons and racing cars)
4012.10.20	Retreaded tyres of a kind used on buses or lorries

## **EXEMPTIONS AND CONCESSIONS**

<b>HEADING NO.</b>	<b>DESCRIPTION OF GOODS</b>
4401.10.00	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms
4401.30.00	Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms
4402.00.00	Wood charcoal (including shell or nut charcoal), whether or not agglomerated
4403.10.90	Wood in the rough, of other non-coniferous species, treated with paint, stains, creosote and other preservatives
4403.40.00	Other wood in the rough, of tropical species
4403.90.00	Other wood in the rough, of other non-coniferous species
4404.10.10	Split poles, piles, pickets, stakes and sticks, of wood
4406.00.00	Railway or tramway sleepers (cross-ties) of wood
4407.29.20	Greenheart
4407.29.30	Mora
4409.20.20	Greenheart
4409.20.40	Mora
4417.00.10	Handles for axes, brooms, files, hammers, hoes, picks, rakes and shovels
4819.10.00	Cartons, boxes and cases, of corrugated paper or paperboard
6810.11.00	Building blocks and bricks of cement, of concrete or of artificial stone, whether or not reinforced
6904.10.00	Ceramic building bricks
ex72.10	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated:
ex7210.30.00	Electrolytically plated or coated with zinc:
7210.30.10	Of a thickness of less than 3 mm, corrugated
ex7210.40.00	Otherwise plated or coated with zinc:

## **EXEMPTIONS AND CONCESSIONS**

<b>HEADING NO.</b>	<b>DESCRIPTION OF GOODS</b>
7210.41.00	Corrugated:
7210.41.10	Of a thickness of less than 3 mm
ex7210.60.00	Plated or coated with aluminium:
ex7210.61.00	Plated or coated with aluminium-zinc:
7210.61.10	Of a thickness of less than 3 mm, corrugated
ex7210.70.00	Painted, varnished or coated with plastics:
7210.70.10	Of a thickness of less than 3 mm, corrugated
ex7210.90.00	Other:
7210.90.10	Of a thickness of less than 3 mm, corrugated
ex72.12	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated:
ex7212.20.00	Electrolytically plated or coated with zinc:
7212.20.10	Of a thickness of less than 3 mm, corrugated
ex7212.30.00	Otherwise plated or coated with zinc:
7212.30.10	Of a thickness of less than 3 mm, corrugated
ex7212.40.00	Painted, varnished or coated with plastics:
7212.40.10	Of a thickness of less than 3 mm, corrugated
ex7212.50.00	Otherwise plated or coated:
7212.50.10	Of a thickness of less than 3 mm, corrugated
ex7212.60.00	Clad:
7212.60.10	Of a thickness of less than 3 mm, corrugated
7313.00.10	Barbed wire, of iron or steel

## **EXEMPTIONS AND CONCESSIONS**

<b>HEADING NO.</b>	<b>DESCRIPTION OF GOODS</b>
7314.20.10	Grill, welded at the intersection, of wire with a maximum cross-sectional dimension of 3 mm or more and having a mesh size of 100 cm <sup>2</sup> or more
7314.41.90	Chain link fencing
8311.10.10	Coated electrodes of base metal, for electric arc-welding, of non-alloy steel
8311.20.00	Cored wire of base metal, for electric arc-welding
8311.30.00	Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame
8421.23.10	Oil filters for internal combustion engines
8421.23.20	Petrol filters for internal combustion engines
9021.21.00	Artificial teeth
ex 9603.40.00	Paint brushes
9607.10.00	Slide fasteners