

GENERAL AGREEMENT ON TARIFFS AND TRADE

RESTRICTED

L/3485

20 January 1971

Limited Distribution

JAMAICA - MARGINS OF PREFERENCE

Report of Panel

1. The Panel was established by the Council in connexion with a request made by the Government of the United States that the CONTRACTING PARTIES consider the question of an increase in certain margins of preference by Jamaica. The terms of reference of the Panel were: "To investigate, in accordance with the provisions of paragraph 2 of Article XXIII, the matter referred to the CONTRACTING PARTIES by the Government of the United States concerning the margins of preference maintained by Jamaica and to report thereon to the Council." The composition of the Panel was as follows:

Chairman: Mr. S.R. Pasin (Turkey)

Members: Mr. M.H.E. Moerel (Netherlands)
Mr. J.R. Samaranayake (Ceylon)
Mr. A. Schnebli (Switzerland)

The Panel met on 26 October and on 12 November 1970.

2. The Panel heard statements by the representative of the United States and by the representative of Jamaica and obtained additional information from them to clarify certain points. The Government of Jamaica submitted an extract from the Jamaican Customs Tariff of Import Duties listing the import duties at present applicable on goods on which the margin of preference had been increased since 10 April 1947, supplemented by tables showing the margins of preferences as of 6 August 1962 and 10 April 1947. The tables are annexed to this report. The Panel furthermore examined copies of documents and correspondence relevant to the matter.

3. The Panel noted that in accordance with paragraph 2 of the Protocol of Provisional Application, the Government of the United Kingdom, by letter dated 28 June 1948, gave notice to the Secretary-General of the United Nations of its intention to apply the General Agreement provisionally to the territories for the international relations of which it was responsible. Jamaica, however, was explicitly excluded at that time. Only in 1962, the United Kingdom, in a communication received on 2 July, notified the Secretary-General of the United Nations and the Director-General of GATT that the General Agreement was to be applied provisionally also in respect of Jamaica. In accordance with paragraph 2 of the Protocol of Provisional Application and paragraph 5(b) of Article XXVI this notification was effective as from 1 August 1962 (L/1809).

4. The Panel noted that on 6 August 1962, Jamaica achieved independence. On the sponsorship of the United Kingdom, the Recommendation providing for the de facto application of the General Agreement in relations with newly-independent States became applicable to Jamaica (L/1823). At the same time, the Director-General entered into consultation with the Government of Jamaica informing it inter alia of the options open to it. Jamaica could either become a contracting party under Article XXVI:5(c), in which case Jamaica would assume the obligations involved in the application to it of the General Agreement by the United Kingdom before Jamaica became independent, or accede to the General Agreement under Article XXXIII. In reply, the Jamaican Government expressed its intention to apply the General Agreement on a reciprocal de facto basis pending a final decision on its membership in GATT.
5. The Panel noted that in 1963, the Government of Jamaica advised that it wished to become a full contracting party to the GATT under Article XXVI:5(c). In his letter of acknowledgement the Director-General stated that in accepting the status of contracting party to the GATT, the Government of Jamaica had acquired the rights and obligations which had previously been accepted by the United Kingdom in respect of the territory of Jamaica. Subsequently, on 31 December 1963, a certification was issued (L/2111) declaring that the conditions required by Article XXVI:5(c) were met, and Jamaica had become a contracting party; its rights and obligations dated from 6 August 1962.
6. The Panel noted, from the table annexed to this report, that in the period before August 1962, when the General Agreement was not applicable to Jamaica, certain modifications had been made in the Jamaican tariff, as a result of which some preferential margins were reduced while some were increased, the majority of preferential margins, however, remaining unchanged. In June 1967, further modifications in the Jamaican Customs Tariff resulted in increased margins of preference on a much larger number of items. The Panel, therefore, was confronted with the task of expressing an opinion as to the consistency of these increases in margins of preference with the obligations of Jamaica under the General Agreement and, in particular, as to whether the base date of 10 April 1947, provided in paragraph 4 of Article I, was legally applicable to Jamaica.
7. The Panel heard a statement by the representative of the United States noting that the issue rested on differing interpretations of the obligations assumed by Jamaica with respect to the base date applicable to Jamaica under the provisions of paragraph 4 of Article I. In the view of the United States delegation Jamaica had been given an option with regard to the procedure of accession to the General Agreement; Jamaica had exercised that option and had acceded to the General Agreement under Article XXVI:5(c). This had the consequence that Jamaica had to accept the General Agreement as it stood when the United Kingdom applied the General Agreement to the territory of Jamaica. Paragraph 4 of Article I establishing the date of 10 April 1947 as base date was quite clear and unambiguous in its language. To decide otherwise and thus permit the ex post facto choosing of a different base date could create a precedent that would endanger the practice of not permitting increases in preferences. Furthermore, the matter was not only

of legal interest to the United States. There were approximately eighty-eight items at stake, twenty-eight of which were of considerable trade interest to the United States. He agreed, however, that only a small number of items were cases where the margin had been increased between 1947 and 1962.

8. The Panel also heard a statement by the representative of Jamaica, who pointed out that in 1948 his authorities had specifically requested the United Kingdom to exclude Jamaica from the provisional application of the General Agreement. A process of industrialization and trade diversification had just been started at that time, which could have been endangered by participation in the General Agreement. Furthermore, Jamaica had not been prepared to relinquish its right to increase margins of preference. Therefore, not until 1962 had Jamaica requested the United Kingdom to inform the GATT that the General Agreement should be applied to Jamaica as from 1 August 1962. Jamaica had never contemplated becoming party to any agreement in a manner that would impinge on its rights and obligations before independence.

9. Paragraph 4 of Article I was in the view of the Jamaican representative a standstill agreement freezing the margins of preference for the signatories and did not apply to countries which were not contracting parties. On the other hand, the wording of Article XXVI:5 was largely procedural and made it evident that the GATT, including Article I, paragraph 4, was not intended to be applied retroactively. One had to differentiate between those non-metropolitan territories to which the General Agreement was applied in accordance with Article XXVI:5(a) and those to which it was applied under Article XXVI:5(b).

10. Furthermore, Jamaica had never been aware that accession under Article XXVI:5(c) would entail any element of retroactivity and thus nullify the decision taken by Jamaica in 1948. In his view, no specific reference had been made as to the content of the rights and obligations which had previously been accepted by the United Kingdom in respect of Jamaica.

11. The representative of Jamaica further stated that, due to the fact of the non-application of the General Agreement for fourteen years and its short application from 1 August to 5 August 1962 by the metropolitan country on behalf of the territory of Jamaica, the case at hand was unique and without precedent in the GATT.

12. With regard to the economic aspects the Jamaican representative stated that it was important to realize that it was economically unrealistic to return to the margins of preference as they stood on 10 April 1947. Any move to restore margins of preference which existed twenty-three years ago would produce considerable changes in Jamaica's established pattern of trade which, in turn, would have far-reaching implications inter alia for her industries, her balance of payments, and the financing of development programmes. During informal consultations with the United States delegation the Jamaican delegation had offered to restore the margins of preference to the 1962 level in respect of twenty-eight items which were of particular interest to the United States.

Though no final decision had yet been made, it was likely that Jamaica would achieve this restoration by reducing the general rates and not by raising the preferential rates. The estimated revenue loss if margins were restored on these twenty-eight items to the levels existing on 1 August 1962 would be £250,000.

13. The Panel held that since Jamaica had acceded to the General Agreement on Tariffs and Trade under the provisions of Article XXVI:5(c) it had acquired the rights and obligations which had previously been accepted by the United Kingdom in respect of the territory of Jamaica. This meant that Jamaica assumed the rights and obligations involved in the application to it of the General Agreement by the United Kingdom before Jamaica became independent. On 6 August 1962, the day Jamaica became independent, Article I:4 formed part of the General Agreement as it had been applied by the United Kingdom on behalf of the territory of Jamaica. The provision of Article I:4 establishing 10 April 1947 as the base date for permissible margins of preference was therefore applicable to Jamaica.

14. The Panel agreed, however, that it was important to find a solution which, on the one hand, would not require a strained interpretation of the General Agreement and which would leave the General Agreement intact, but which, on the other hand, would take into account the uniqueness of the Jamaican case and would therefore permit Jamaica to apply in a legally correct manner margins of preference as they were in effect on 1 August 1962, the date the General Agreement was first applied to the territory of Jamaica.

15. The Panel therefore suggests that in the light of the exceptional circumstances the CONTRACTING PARTIES consider taking a decision in accordance with the provisions of paragraph 5 of Article XXV to change with respect to Jamaica the base date referred to in paragraph 4 of Article I from 10 April 1947, to 1 August 1962.

16. The Jamaican representative indicated that this solution would be acceptable to his Government. If the CONTRACTING PARTIES would agree to the suggested change in base date his Government would take immediate steps to restore the margins of preference to the 1962 level in respect of all items for which the present margin of preference exceeded the 1962 margin. The Jamaican Government hoped that in this way the matter would be settled to the satisfaction of all parties.

17. The American representative noted that the proposed solution, while meeting a large part of his Government's request, would have the effect of legalizing an increase in the margin of preference for some items of particular trade interest to the United States. He was nevertheless prepared to recommend the Panel's suggestion to his authorities on the understanding that the waiver would not be interpreted as authorizing the Government of Jamaica to increase margins of preference in respect of those items where the current margins were lower than was the case on 1 August 1962.

DRAFT

Jamaica - Margins of Preference

Base Date under Article I:4

Decision of ... 1971

Recalling that the Government of the United Kingdom, after having accepted, on June 1948, the Protocol of Provisional Application of the General Agreement on behalf of the territories for which it had international responsibility, with the exception of Jamaica, gave notice on 1 July 1962 of its decision to apply the GATT provisionally also in respect of Jamaica and that this provisional acceptance of the GATT was effective on 1 August 1962;

Noting that in the period before 1 August 1962 certain modifications had been made in the Jamaican tariff, as a result of which some preferential margins were reduced while some were increased, the majority of preferential margins, however, remaining unchanged;

Considering that Jamaica achieved independence on 6 August 1962 and was deemed a contracting party under the provisions of Article XXVI:5(c) by Certification of 31 December 1963, its rights and obligations dating from the date of independence;

Considering that the rights and obligations assumed by the Government of Jamaica are the rights and obligations resulting from the application to it of the General Agreement by the United Kingdom as from 1 August 1962, including the provision of Article I:4 establishing 10 April 1947 as the base date for permissible margins of preference;

Considering that a strict interpretation of the legal obligations would have required Jamaica on 1 August 1962 to readjust the margins of preference and would have been inconsistent with the considered policy of the Jamaican authorities over a period of fourteen years;

Considering that these circumstances are sufficiently exceptional to warrant an invocation of paragraph 5 of Article XXV,

The CONTRACTING PARTIES, acting pursuant to paragraph 5 of Article XXV,

Decide that in the case of Jamaica the date of 10 April 1947 referred to in paragraph 4 of Article I of the General Agreement in relation to preferences in respect of import duties or charges permitted by paragraph 2(b) of that Article, shall be replaced by 1 August 1962.

ANNEX

Extract from the Jamaican Customs Tariff of Import Duties listing the import duties at present applicable on goods on which the margin of preference has been increased since 10 April 1947, supplemented by tables showing the margins of preferences as of 6 August 1962 and 10 April 1947.

Item No.	Class or description of goods	Unit		Rate of duty			6 August 1962			10 April 1947		
		For classification	For duty	Preferential tariff	General tariff	Margin	Pref.	Gen.	Margin	Pref.	Gen.	Margin
Division 01	MEAT AND MEAT PREPARATIONS											
011-04	<u>Meat, fresh, chilled or frozen</u>											
	Poultry (fowls, ducks, geese etc. killed or dressed)	lb.	value	22	33	11	15	10	15	20	30	10
	<u>Meat canned and meat preparations, canned and not canned</u>											
013-02	Meat canned and meat preparations in air-tight containers	lb.	value	12 1/2 p.c.	30 1/2 p.c.	18	10	25	15	10	25	15
	Meat extracts and preparations of meat n.e.s. (including sausage casings):											
013-09.9	Other	lb.	value	12 1/2 p.c.	30 1/2 p.c.	18	10	25	15	20	30	10
Division 05	FRUIT AND VEGETABLES											
	<u>Fruits, preserved and fruit preparations</u>											
053-01	Preserved fruits: whole or in pieces, with or without added sugar, whether in air-tight containers or not (including fruit, frozen or in temporary preservative, e.g., brine)	lb.	value	33 p.c.	53 p.c.	20	25	40	15	25	40	15
053-02	Fruit, fruit peel, parts of plants, drained, glazed or crystallized, flavoured or not	lb.	value	33 p.c.	53 p.c.	20	25	40	15	15	30	15
053-03.1	Jams, marmalades, fruit jellies, fruit pulp and pastes (excluding fruit pulp and pastes included in item 053-03.9) whether in air-tight containers or not	lb.	value	33 p.c.	53 p.c.	20	25	40	15	25	40	15
053-03.9	Fruit pulp and pastes (excluding pineapple, guava, citrus and mango) whether in air-tight containers or not, which the Collector General is satisfied will be used solely in the manufacture locally of jams and other similar commodities	lb.	value	12 1/2 p.c.	18 1/2 p.c.	6	25	40	15	20	30	10

Item No.	Class or description of goods	Unit		Rate of duty			6 August 1962			10 April 1947		
		For classification	For duty	Preferential tariff	General tariff	Margin	Pref.	Gen.	Margin	Pref.	Gen.	Margin
053-04	Fruit juices, unfermented, whether frozen or not (including fruit syrups and natural fruit flavours)	gal.	value	26 1/2 p.c.	40 p.c.	13 1/2	20	30	10	20	30	10
	<u>Vegetables, preserved and vegetable preparations</u>											
055.02	Vegetables preserved air-tight containers	lb.	value	20	30	10	15	20	5	20	30	10
Division 11	BEVERAGES											
	<u>Alcoholic beverages</u>											
112-01.1	Wine, including grape must: Sparkling	gal.	gal.	£1.12.9 + 36.5%	£2.5.5 + 36.5%	12/8	27/6	37/6	10/6	24/-	37/6	10/6
112-01.2	Still, containing not more than 26 per cent of proof spirit	gal.	gal.	16/5d. + 12 1/2%	£1.7.3 + 12 1/2%	10/10	13/6	22/6	9/-	13/6	22/6	9/-
112-01.3	Still, containing more than 26 per cent of proof spirit	gal.	gal.	£1.5.6 + 12 1/2%	£1.16.4 + 12 1/2%	10/10	21/-	30/-	9/-	21/-	30/-	9/-

Item No.	Class or description of goods	Unit		Rate of duty			6 August 1962			10 April 1947		
		For classification	For duty	Preferential tariff	General tariff	Margin	Pref.	Gen.	Margin	Pref.	Gen.	Margin
112-02	Cider and fermented fruit juices, n.e.s.	gal.	gal.	4/11d.	6/9d.	1/10	4/-	5/6	1/6	4/10 ¹ / ₂	6/6	1/7 ¹ / ₂
112-03	Beer (including ale, stout and porter) and other fermented cereal beverages	gal.	gal.	15/4d.	17/3d.	1/11	10/7	12/2 ¹ / ₂	1/7 ¹ / ₂	4/10 ¹ / ₂	6/6	1/7 ¹ / ₂
	<u>Distilled alcoholic beverages</u>											
112-04.1	Brandy: Imported in bottle of a strength not exceeding 80 per cent proof spirit	liq.gal.	liq.gal.	£8.10.8	£10.4.7	£1.13.11	£6.9.-	£7.17.-	£1.8.-	£3.12.-	£5.-.-	£1.8.-
112-04.2	Other	proof gal.	proof gal.	£10.9.8	£12.6.0	£1.16.10	£8.1.3	£9.11.3	£1.10.-	£4.10.-	£6.-.-	£1.10.-
112-04.3	Rum: Imported in bottle of a strength not exceeding 80 per cent proof spirit	liq.gal.	liq.gal.	£5.13.0	£7.3.10	£1.10.10	£4.10.0	£5.18.-	£1.8.-	£3.12.-	£5.-.-	£1.8.-
112-04.4	Other	proof gal.	proof gal.	£6.15.9	£8.8.9	£1.13.-	£5.12.6	£7.2.6	£1.10.-	£4.10.-	£6.-.-	£1.10.-
112-04.5	Whisky: Imported in bottle of a strength not exceeding 80 per cent proof spirit	liq.gal.	liq.gal.	£9.7.10	£11.4.11	£1.17.1	£6.9.-	£7.17.-	£1.8.-	£3.12.-	£5.-.-	£1.8.-
112-04.6	Other	proof gal.	proof gal.	£11.10.8	£13.10.7	£1.19.11	£8.1.3	£9.11.3	£1.10.-	£4.10.-	£6.-.-	£1.10.-
112-04.7	Gin: Imported in bottle of a strength not exceeding 80 per cent proof spirit	liq.gal.	liq.gal.	£8.10.8	£10.4.7	£1.13.11	£6.9.-	£7.17.-	£1.8.-	£3.12.-	£5.-.-	£1.8.-
112-04.8	Other	proof gal.	proof gal.	£10.9.8	£12.6.0	£1.16.4	£8.1.3	£9.11.3	£1.10.-	£4.10.-	£6.-.-	£1.10.-
112-04.99	Other unenumerated spirits including liqueurs, cordials, mixtures and other preparations containing spirit	liq.gal.	liq.gal.	£8.19.9	£10.16.1	£1.16.4	£6.16.6	£8.6.6	£1.10.-	£4.10.-	£6.-.-	£1.10.-

Item No.	Class or description of goods	Unit		Rate of duty			6 August 1962			10 April 1947		
		For classification	For duty	Preferential tariff	General tariff	Margin	Pref.	Gen.	Margin	Pref.	Gen.	Margin
Division 12 - TOBACCO AND TOBACCO MANUFACTURES												
<u>Tobacco manufactured</u>												
122-02	Cigarettes	lb.	lb.	£3.15.8	£3.16.11	1/3	£2.2.6	£2.3.6	1/-	23/-	24/-	1/-
Division 4 - ANIMAL AND VEGETABLE OILS (NOT ESSENTIAL OILS), FATS, GREASES AND DERIVATIVES												
<u>Vegetable oils</u>												
412.02.1	Soyabean oil for manufacturing hydrogenated oils	lb.	100 lb.	2/3 1/2	4/7	2/3 1/2						
412.03.1	Cottonseed oil for manufacturing hydrogenated oils	lb.	100 lb.	2/3 1/2	4/7	2/3 1/2	2/-	3/-	1/-	4 1/2d.	6d.	1 1/2d.
412.19.97	Other oils from seed nuts and kernels n.e.s.	lb.	100 lb.	2/3 1/2	4/7	2/3 1/2	Duty per gallon			Duty per gallon		
Division 54 - MEDICINAL AND PHARMACEUTICAL PRODUCTS												
<u>Medicinal and pharmaceutical products</u>												
541-01	Vitamins and vitamin preparations	lb.	value	24 1/2p.c.	36 1/2p.c.	12	20	30	10	20	30	10
541-04.9	Opium alkaloids, cocaine, caffeine, quinine and other alkaloids, salts, and their derivatives: Other	lb.	value	12 1/2p.c.	18 1/2p.c.	6	10	15	5	15	20	5
541-09.1	Medicinal and pharmaceutical products, n.e.s. First aid boxes and kits	lb.	value	12 1/2p.c.	18 1/2p.c.	6	10	15	5	20	30	10
541-09.9	Other	lb.	value	24 1/2p.c.	36 1/2p.c.	12	20	30	10	20	30	10
Division 67 - SILVER, PLATINUM, GEMS AND JEWELLERY												
<u>Silver, and platinum group metals:</u>												
671-02	Platinum and other metals of the platinum group, unworked and partly worked	oz.troy	value	24 1/2p.c.	36 1/2p.c.	12	20	30	10	20	30	10
<u>Precious and semi-precious stones and pearls, worked and unworked:</u>												
672-01	Precious and semi-precious stones (including synthetic), uncut	carats	value	26 1/2p.c.	40 p.c.	13 1/2	20	30	10	20	30	10
672-02	Precious and semi-precious stones (including synthetic), cut but not set	carats	value	26 1/2p.c.	40 p.c.	13 1/2	20	30	10	20	30	10

Item No.	Class or description of goods	Unit		Rate of duty			6 August 1962			10 April 1947		
		For classification	For duty	Preferential tariff	General tariff	Margin	Pref.	Gen.	Margin	Pref.	Gen.	Margin
672-03	Natural and cultured pearls, unworked	carats	value	26 1/2 p.c.	40 p.c.	13 1/2	20	30	10	20	30	10
672-04	Natural and cultured pearls, worked but not set	carats	value	26 1/2 p.c.	40 p.c.	13 1/2	20	30	10	20	30	10
	<u>Jewellery and goldsmiths' and silversmiths' wares:</u>											
673-01.1	Jewellery of gold, silver and the platinum group of metals	oz.troy	value	73 p.c.	86 p.c.	13	20	30	10	20	30	10
673-01.9	Goldsmiths' and silversmiths' wares (except watch-cases) including set gems	oz.troy	value	26 1/2 p.c.	40 p.c.	13 1/2	20	30	10	20	30	10
673-02	Imitation jewellery (jewellery not of precious or semi-precious materials)	lb.	value	24 1/2 p.c.	36 1/2 p.c.	12	20	30	10	20	30	10
Division 72 -	ELECTRIC MACHINERY, APPARATUS AND APPLIANCES											
	<u>Electric machinery, apparatus and appliances:</u>											
721-04.1	Radios and television receivers, including radio gramophones, assembled or in parts to be assembled	No. and cwt.	value	36 1/2 p.c.	48 1/2 p.c.	12	20	30	10	20	30	10
721-04.9	Other radio apparatus for telegraphy, telephony, television, and radar (including broadcasting, transmission and reception equipment with amplifiers of all kinds, thermionic or electronic tubes and valves, photo-electric cells, supersonic or electro-magnetic echo sounding apparatus and detectors)	cwt.	value	22 p.c.	33 p.c.	11	20	30	10	15	20	5

Item No.	Class or description of goods	Unit		Rate of duty			6 August 1962			10 April 1947		
		For classification	For duty	Preferential tariff	General tariff	Margin	Pref.	Gen.	Margin	Pref.	Gen.	Margin
Division 73	TRANSPORT EQUIPMENT											
	<u>Road motor vehicles</u>											
732-01.1	Passenger road motor vehicles, complete (other than buses, golf caddy cars or motor cycles) where the cylinder capacity of the engine:											
	(a) does not exceed 1,199 c.c.	No. and cwt.	value	39 1/2 p.c.	63 1/2 p.c.	24))		
	(b) exceeds 1,199 c.c. but does not exceed 2,999 c.c.	No. and cwt.	value	42 p.c.	66 p.c.	24))		
	(c) exceeds 2,999 c.c. but does not exceed 3,999 c.c.	No. and cwt.	value	45 p.c.	69 p.c.	24	)	20	40	20	)	20 40 20
	(d) exceeds 3,999 c.c.	No. and cwt.	value	47 1/2 p.c.	71 1/2 p.c.	24))		
Division 81	PREFABRICATED BUILDINGS; SANITARY, PLUMBING, HEATING AND LIGHTING FIXTURES AND FITTINGS											
	<u>Prefabricated buildings and their assembled panels and parts of all materials</u>											
811-01	Prefabricated buildings and their assembled panels and parts of all materials (See also Item 699-01)	cwt.	value	18 1/2 p.c.	30 1/2 p.c.	12	15	25	10	20	30	10
	<u>Sanitary, plumbing, heating and lighting fixtures and fittings</u>											
812-01	Central heating apparatus (furnaces for central heating, boilers, radiators, conduits and parts)	cwt.	value	24 1/2 p.c.	36 1/2 p.c.	12	20	30	10	20	30	10
812-02	Sinks, washbasins, bidets, baths and other sanitary and plumbing fixtures and fittings of ceramic and other materials, except metal	cwt.	value	18 1/2 p.c.	30 1/2 p.c.	12	15	25	10	20	30	10
812-03	Sinks, washbasins, bidets, baths and other sanitary and plumbing fixtures and fittings of metal (whether enamelled or not)	cwt.	value	18 1/2 p.c.	30 1/2 p.c.	12	15	25	10	20	30	10

Item No.	Class or description of goods	Unit		Rate of duty			6 August 1962			10 April 1947		
		For classification	For duty	Preferential tariff	General tariff	Margin	Pref.	Gen.	Margin	Pref.	Gen.	Margin
812-04	Lighting fixtures of all materials (gaslight and electric fixtures and fittings and parts thereof, lamps and lanterns, including "flashlights") (For dry batteries see Item 721-02)	cwt.	value	18 1/2 p.c.	24 1/2 p.c.	6	15	20	5	20	30	10
Division 82 - FURNITURE AND FIXTURES												
<u>Furniture and fixtures</u>												
821-01	Wood furniture and fixtures	cwt.	value	36 1/2 p.c.	42 1/2 p.c.	6	20	25	5	15	20	5
821-02	Metal furniture and fixtures (including metal office cabinets)	cwt.	value	36 1/2 p.c.	48 1/2 p.c.	12	20	30	10	20	30	10
<u>Furniture and fixtures, n.e.s. (including mattresses and mattress supports of all materials)</u>												
821-09.1	Mattresses of rubber	cwt.	value	30 1/2 p.c.	36 1/2 p.c.	6	15	20	5	20	30	10
821-09.9	Other	cwt.	value	36 1/2 p.c.	48 1/2 p.c.	12	20	30	10	20	30	10
Division 85 - FOOTWEAR												
A. When of a value less than 50/- a pair												
<u>Footwear:</u>												
<u>Slippers and house footwear wholly or mainly of leather.</u>												
851-01.11	For adults, boys and girls	pair	value	18 1/2 p.c. + 4/11d. per pair	30 1/2 p.c. + 9/1d. per pair	12 4/2d.))))))
851-01.12	For infants (sizes 0-6, and of a type which the Collector General is satisfied is not being manufactured locally)	pair	value	18 1/2 p.c. + 4/3d. per pair	30 1/2 p.c. + 4/3d. per pair	12 + 4/3d.	) 15	) 25 + 3/6	) 10 + 3/6	) 15	) 25 + 3/6	) 10 + 3/6
851-01.13	For infants (other sizes)	pair	value	18 1/2 p.c. + 4/11d. per pair	30 1/2 p.c. + 9/1d. per pair	12 + 4/2d.))))))

Item No.	Class or description of goods	Unit		Rate of duty			6 August 1962			10 April 1947		
		For clas- sification	For duty	Preferential tariff	General tariff	Margin	Pref.	Gen.	Margin	Pref.	Gen.	Margin
	<u>Slippers and house footwear of all materials except rubber</u>											
851-01.91	For adults, boys and girls	pair	value	18 1/2 p.c. + 4/1ld. per pair	30 1/2 p.c. + 9/1d. per pair	12 + 4/2d.)						
851-01.92	For infants (sizes 0-6, and of a type which the Collector General is satisfied is not being manufactured locally)	pair	value	18 1/2 p.c.	30 1/2 p.c. + 4/3d. per pair	12 + 4/3d.)	15	25 + 3/6	10 + 3/6	15	25 + 3/6	10 + 3/6
851-01.93	For infants (other sizes)	pair	value	18 1/2 p.c. + 4/1ld. per pair	30 1/2 p.c. + 9/1d. per pair	12 + 4/2d.)						
	<u>Footwear, wholly or mainly of leather (not including slippers and house footwear)</u>											
851-02.1	For men and boys	pair	value	18 1/2 p.c. + 4/1ld. per pair	30 1/2 p.c. + 9/1d. per pair	12 + 4/2d.)						
851-02.2	For women and girls	pair	value	18 1/2 p.c. + 4/1ld. per pair	30 1/2 p.c. + 9/1d. per pair	12 + 4/2d.)	15	25 + 3/6	10 + 3/6	15	25 + 3/6	10 + 3/6
851-02.31	For infants (sizes 0-6, and of a type which the Collector General is satisfied cannot be obtained from a local manufacturer)	pair	value	18 1/2 p.c.	30 1/2 p.c. + 4/3d. per pair	12 + 4/3d.)						
851-02.32	For infants (other sizes)	pair	value	18 1/2 p.c. + 4/1ld. per pair	30 1/2 p.c. + 9/1d. per pair	12 + 4/2d.)						
	<u>Footwear, wholly or chiefly of textile materials with rubber soles (not including slippers and house footwear)</u>											
851-03.11	For adults, boys and girls	pair	value	18 1/2 p.c. + 1/3d. per pair	30 1/2 p.c. + 2/6d. per pair	12 + 1/3d.)	15	25 + 1/-	10 + 1/-	15	25 + 1/-	10 + 1/-

Item No.	Class or description of goods	Unit		Rate of duty			6 August 1962			10 April 1947		
		For classification	For duty	Preferential tariff	General tariff	Margin	Pref.	Gen.	Margin	Pref.	Gen.	Margin
851-03.12	For infants (sizes 0-6, and of a type which the Collector General is satisfied cannot be obtained from a local manufacturer)	pair	value	18 1/2 p.c.	30 1/2 p.c. + 1/3d. per pair	12 + 1/3d.	} 15	25 + 1/-	10 + 1/-	} 15	25 + 1/-	10 + 1/-
851-03.13	For infants (other sizes)	pair	value	18 1/2 p.c. + 1/3d. per pair	30 1/2 p.c. + 2/6d. per pair	12 + 1/3d.						
	<u>Footwear, wholly or chiefly of textile materials with soles other than rubber soles (not including slippers and house footwear)</u>											
851-03.91	For adults, boys and girls	pair	value	18 1/2 p.c. + 4/11d. per pair	30 1/2 p.c. + 9/1d. per pair	12 + 4/2d.	} 15	25 + 3/6	10 + 3/6	} 15	25 + 3/6	10 + 3/6
851-03.92	For infants (sizes 0-6, and of a type which the Collector General is satisfied cannot be obtained from a local manufacturer)	pair	value	18 1/2 p.c. + 4/3d. per pair	30 1/2 p.c. + 4/3d. per pair	12 + 4/3d.						
851-03.93	For infants (other sizes)	pair	value	18 1/2 p.c. + 4/11d. per pair	30 1/2 p.c. + 9/1d. per pair	12 + 4/3d.						
851-04	Rubber footwear	pair	value	18 1/2 p.c. + 1/3d. per pair	30 1/2 p.c. + 2/6d. per pair	12 + 1/3d.	15	25 + 1/-	10 + 1/-	15	25 + 1/-	10 + 1/-
	<u>Footwear, n.e.s. (including gaiters, spats, leggings, puttees)</u>											
851-09.1	For adults, boys and girls	pair	value	18 1/2 p.c. + 4/11d. per pair	30 1/2 p.c. + 9/1d. per pair	12 + 4/2d.	} 15	25 + 3/6	10 + 3/6	} 15	25 + 3/6	10 + 3/6
851-09.2	For infants (sizes 0-6 and of a type which the Collector General is satisfied is not being manufactured locally)	pair	value	18 1/2 p.c. + 4/3d. per pair	30 1/2 p.c. + 4/3d. per pair	12 + 4/3d.						
851-09.3	For infants (other sizes)	pair	value	18 1/2 p.c. + 4/11d. per pair	30 1/2 p.c. + 9/1d. per pair	12 + 4/2d.						

Item No.	Class or description of goods	Unit		Rate of duty			6 August 1962			10 August 1947		
		For classification	For duty	Preferential tariff	General tariff	Margin	Pref.	Gen.	Margin	Pref.	Gen.	Margin
B. When of a value not less than 50/- a pair, then in place of the above <u>ad valorem</u> rates substitute the rates 42 1/2 p.c. Preferential and 54 1/2 p.c. General.												
Division 89 - MISCELLANEOUS MANUFACTURED ARTICLES, N.E.S.												
391.01	Phonographs (gramophones including record players)	No. + lb.	value	33	44	11	25	30	5	20	30	10
399.00	Mechanical (electric, gas or other types) refrigerators, self-contained units	No. and lb.	value	24 1/2 p.c. + £1.4.3 each	36 1/2 p.c. + £1.4.3 each	12	20	30	10	15	20	4