

Section I

Notes.

- 1.- Any reference in this Section to a particular genus or species of an animal, except where the context otherwise requires, includes a reference to the young of that genus or species.
- 2.- Except where the context otherwise requires, throughout the Nomenclature any reference to “dried” products also covers products which have been dehydrated, evaporated or freeze-dried.

Chapter 1

Note.

- 1.- This Chapter covers all live animals except :
 - (a) Fish and crustaceans, molluscs and other aquatic invertebrates, of heading 03.01, 03.06, 03.07 or 03.08;
 - (b) Cultures of micro-organisms and other products of heading 30.02; and
 - (c) Animals of heading 95.08.

Chapter 2

Note.

- 1.- This Chapter does not cover :
 - (a) Products of the kinds described in headings 02.01 to 02.08 or 02.10, unfit or unsuitable for human consumption;
 - (b) Edible, non-living insects (heading 04.10);
 - (c) Guts, bladders or stomachs of animals (heading 05.04) or animal blood (heading 05.11 or 30.02); or
 - (d) Animal fat, other than products of heading 02.09 (Chapter 15).

Chapter 3

Notes.

- 1.- This Chapter does not cover :
 - (a) Mammals of heading 01.06;
 - (b) Meat of mammals of heading 01.06 (heading 02.08 or 02.10);
 - (c) Fish (including livers, roes and milt thereof) or crustaceans, molluscs or other aquatic invertebrates, dead and unfit or unsuitable for human consumption by reason of either their species or their condition (Chapter 5); flours, meals or pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption (heading 23.01); or

(d) Caviar or caviar substitutes prepared from fish eggs (heading 16.04).

2.- In this Chapter the term “pellets” means products which have been agglomerated either directly by compression or by the addition of a small quantity of binder.

3.- Headings 03.05 to 03.08 do not cover flours, meals and pellets, fit for human consumption (heading 03.09).

Chapter 4

Notes.

1.- The expression “milk ” means full cream milk or partially or completely skimmed milk.

2.- For the purposes of heading 04.03, yogurt may be concentrated or flavoured and may contain added sugar or other sweetening matter, fruit, nuts, cocoa, chocolate, spices, coffee or coffee extracts, plants, parts of plants, cereals or bakers’ wares, provided that any added substance is not used for the purpose of replacing, in whole or in part, any milk constituent, and the product retains the essential character of yogurt.

3.- For the purposes of heading 04.05 :

(a) The term “butter” means natural butter, whey butter or recombined butter (fresh, salted or rancid, including canned butter) derived exclusively from milk, with a milkfat content of 80 % or more but not more than 95 % by weight, a maximum milk solids-not-fat content of 2 % by weight and a maximum water content of 16 % by weight. Butter does not contain added emulsifiers, but may contain sodium chloride, food colours, neutralising salts and cultures of harmless lactic-acid-producing bacteria.

(b) The expression “dairy spreads” means a spreadable emulsion of the water-in-oil type, containing milkfat as the only fat in the product, with a milkfat content of 39 % or more but less than 80 % by weight.

4.- Products obtained by the concentration of whey and with the addition of milk or milkfat are to be classified as cheese in heading 04.06 provided that they have the three following characteristics :

(a) a milkfat content, by weight of the dry matter, of 5 % or more;

(b) a dry matter content, by weight, of at least 70 % but not exceeding 85 %; and

(c) they are moulded or capable of being moulded.

5.- This Chapter does not cover :

(a) Non-living insects, unfit for human consumption (heading 05.11);

(b) Products obtained from whey, containing by weight more than 95 % lactose, expressed as anhydrous lactose, calculated on the dry matter (heading 17.02);

(c) Products obtained from milk by replacing one or more of its natural constituents (for example, butyric fats) by another substance (for example, oleic fats) (heading 19.01 or 21.06); or

(d) Albumins (including concentrates of two or more whey proteins, containing by weight more than 80 % whey proteins, calculated on the dry matter) (heading 35.02) or globulins (heading 35.04).

6.- For the purposes of heading 04.10, the term “insects” means edible non-living insects, whole or in parts, fresh, chilled, frozen, dried, smoked, salted or in brine, as well as flours and meals of insects, fit for human consumption. However, it does not cover edible non-living insects otherwise prepared or preserved (generally Section IV).

Subheading Notes.

- 1.- For the purposes of subheading 0404.10, the expression “modified whey” means products consisting of whey constituents, that is, whey from which all or part of the lactose, proteins or minerals have been removed, whey to which natural whey constituents have been added, and products obtained by mixing natural whey constituents.
- 2.- For the purposes of subheading 0405.10 the term “butter” does not include dehydrated butter or ghee (subheading 0405.90).

Chapter 5

Notes.

- 1.- This Chapter does not cover :
 - (a) Edible products (other than guts, bladders and stomachs of animals , whole and pieces thereof, and animal blood, liquid or dried);
 - (b) Hides or skins (including furskins) other than goods of heading 05.05 and parings and similar waste of raw hides or skins of heading 05.11 (Chapter 41 or 43);
 - (c) Animal textile materials, other than horsehair and horsehair waste (Section XI); or
 - (d) Prepared knots or tufts for broom or brush making (heading 96.03).
- 2.- For the purposes of heading 05.01, the sorting of hair by length (provided the root ends and tip ends respectively are not arranged together) shall be deemed not to constitute working.
- 3.- Throughout the Nomenclature, elephant, hippopotamus, walrus, narwhal and wild boar tusks, rhinoceros horns and the teeth of all animals are regarded as “ivory”.
- 4.- Throughout the Nomenclature, the expression “horsehair” means hair of the manes or tails of equine or bovine animals. Heading 05.11 covers, *inter alia*, horsehair and horsehair waste, whether or not put up as a layer with or without supporting material.

Section II

Note.

- 1.- In this Section the term “pellets” means products which have been agglomerated either directly by compression or by the addition of a binder in a proportion not exceeding 3 % by weight.

Chapter 6

Notes.

- 1.- Subject to the second part of heading 06.01, this Chapter covers only live trees and goods (including seedling vegetables) of a kind commonly supplied by nursery gardeners or florists for planting or for ornamental use; nevertheless it does not include potatoes, onions, shallots, garlic or other products of Chapter 7.

- 2.- Any reference in heading 06.03 or 06.04 to goods of any kind shall be construed as including a reference to bouquets, floral baskets, wreaths and similar articles made wholly or partly of goods of that kind, account not being taken of accessories of other materials. However, these headings do not include collages or similar decorative plaques of heading 97.01.

Chapter 7

Notes.

- 1.- This Chapter does not cover forage products of heading 12.14.
- 2.- In headings 07.09, 07.10, 07.11 and 07.12 the word “vegetables” includes edible mushrooms, truffles, olives, capers, marrows, pumpkins, aubergines, sweet corn (*Zea mays var. saccharata*), fruits of the genus *Capsicum* or of the genus *Pimenta*, fennel, parsley, chervil, tarragon, cress and sweet marjoram (*Majorana hortensis* or *Origanum majorana*).
- 3.- Heading 07.12 covers all dried vegetables of the kinds falling in headings 07.01 to 07.11, other than :
- (a) dried leguminous vegetables, shelled (heading 07.13);
 - (b) sweet corn in the forms specified in headings 11.02 to 11.04;
 - (c) flour, meal, powder, flakes, granules and pellets of potatoes (heading 11.05);
 - (d) flour, meal and powder of the dried leguminous vegetables of heading 07.13 (heading 11.06).
- 4.- However, dried or crushed or ground fruits of the genus *Capsicum* or of the genus *Pimenta* are excluded from this Chapter (heading 09.04).
- 5.- Heading 07.11 applies to vegetables which have been treated solely to ensure their provisional preservation during transport or storage prior to use (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), provided they remain unsuitable for immediate consumption in that state.

Chapter 8

Notes.

- 1.- This Chapter does not cover inedible nuts or fruits.
- 2.- Chilled fruits and nuts are to be classified in the same headings as the corresponding fresh fruits and nuts.
- 3.- Dried fruit or dried nuts of this Chapter may be partially rehydrated, or treated for the following purposes :
- (a) For additional preservation or stabilisation (for example, by moderate heat treatment, sulphuring, the addition of sorbic acid or potassium sorbate),
 - (b) To improve or maintain their appearance (for example, by the addition of vegetable oil or small quantities of glucose syrup),
- provided that they retain the character of dried fruit or dried nuts.

4.- Heading 08.12 applies to fruit and nuts which have been treated solely to ensure their provisional preservation during transport or storage prior to use (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), provided they remain unsuitable for immediate consumption in that state.

Chapter 9

Notes.

1.- Mixtures of the products of headings 09.04 to 09.10 are to be classified as follows :

- (a) Mixtures of two or more of the products of the same heading are to be classified in that heading;
- (b) Mixtures of two or more of the products of different headings are to be classified in heading 09.10.

The addition of other substances to the products of headings 09.04 to 09.10 (or to the mixtures referred to in paragraph (a) or (b) above) shall not affect their classification provided the resulting mixtures retain the essential character of the goods of those headings. Otherwise such mixtures are not classified in this Chapter; those constituting mixed condiments or mixed seasonings are classified in heading 21.03.

2.- This Chapter does not cover Cubeb pepper (*Piper cubeba*) or other products of heading 12.11.

Chapter 10

Notes.

1.- (A) The products specified in the headings of this Chapter are to be classified in those headings only if grains are present, whether or not in the ear or on the stalk.

(B) The Chapter does not cover grains which have been hulled or otherwise worked. However, rice, husked, milled, polished, glazed, parboiled or broken remains classified in heading 10.06. Similarly, quinoa from which the pericarp has been wholly or partly removed in order to separate the saponin, but which has not undergone any other processes, remains classified in heading 10.08.

2.- Heading 10.05 does not cover sweet corn (Chapter 7).

Subheading Note.

1.- The term "durum wheat" means wheat of the *Triticum durum* species and the hybrids derived from the inter-specific crossing of *Triticum durum* which have the same number (28) of chromosomes as that species.

Chapter 11

Notes.

1.- This Chapter does not cover :

- (a) Roasted malt put up as coffee substitutes (heading 09.01 or 21.01);
- (b) Prepared flours, groats, meals or starches of heading 19.01;
- (c) Corn flakes or other products of heading 19.04;

- (d) Vegetables, prepared or preserved, of heading 20.01, 20.04 or 20.05;
- (e) Pharmaceutical products (Chapter 30); or
- (f) Starches having the character of perfumery, cosmetic or toilet preparations (Chapter 33).

2.- (A) Products from the milling of the cereals listed in the table below fall in this Chapter if they have, by weight on the dry product :

(a) a starch content (determined by the modified Ewers polarimetric method) exceeding that indicated in Column (2); and

(b) an ash content (after deduction of any added minerals) not exceeding that indicated in Column (3).

Otherwise, they fall in heading 23.02. However, germ of cereals, whole, rolled, flaked or ground is always classified in heading 11.04.

(B) Products falling in this Chapter under the above provisions shall be classified in heading 11.01 or 11.02 if the percentage passing through a woven metal wire cloth sieve with the aperture indicated in Column (4) or (5) is not less, by weight, than that shown against the cereal concerned.

Otherwise, they fall in heading 11.03 or 11.04.

Cereal (1)	Starch Content (2)	Ash content (3)	Rate of passage through a sieve with an aperture of	
			315 micrometres (microns) (4)	500 micrometres (microns) (5)
Wheat and rye	45 %	2,5 %	80 %	-
Barley	45 %	3 %	80 %	-
Oats	45 %	5 %	80 %	-
Maize (corn) and grain sorghum	45 %	2 %	-	90 %
Rice	45 %	1,6 %	80 %	-
Buckwheat	45 %	4 %	80 %	-

3.- For the purposes of heading 11.03, the terms "groats" and "meal" mean products obtained by the fragmentation of cereal grains, of which :

(a) in the case of maize (corn) products, at least 95 % by weight passes through a woven metal wire cloth sieve with an aperture of 2 mm;

(b) in the case of other cereal products, at least 95 % by weight passes through a woven metal wire cloth sieve with an aperture of 1.25 mm.

Chapter 12

Notes.

1.- Heading 12.07 applies, *inter alia*, to palm nuts and kernels, cotton seeds, castor oil seeds, sesamum seeds, mustard seeds, safflower seeds, poppy seeds and shea nuts (karite nuts). It does not apply to products of heading 08.01 or 08.02 or to olives (Chapter 7 or Chapter 20).

2.- Heading 12.08 applies not only to non-defatted flours and meals but also to flours and meals which have been partially defatted or defatted and wholly or partially refatted with their original oils. It does not, however, apply to residues of headings 23.04 to 23.06.

3.- For the purposes of heading 12.09, beet seeds, grass and other herbage seeds, seeds of ornamental flowers, vegetable seeds, seeds of forest trees, seeds of fruit trees, seeds of vetches (other than those of the species *Vicia faba*) or of lupines are to be regarded as "seeds of a kind used for sowing".

Heading 12.09 does not, however, apply to the following even if for sowing :

(a) Leguminous vegetables or sweet corn (Chapter 7);

(b) Spices or other products of Chapter 9;

(c) Cereals (Chapter 10); or

(d) Products of headings 12.01 to 12.07 or 12.11.

4.- Heading 12.11 applies, *inter alia*, to the following plants or parts thereof : basil, borage, ginseng, hyssop, liquorice, all species of mint, rosemary, rue, sage and wormwood.

Heading 12.11 does not, however, apply to :

(a) Medicaments of Chapter 30;

(b) Perfumery, cosmetic or toilet preparations of Chapter 33; or

(c) Insecticides, fungicides, herbicides, disinfectants or similar products of heading 38.08.

5.- For the purposes of heading 12.12, the term "seaweeds and other algae" does not include :

(a) Dead single-cell micro-organisms of heading 21.02;

(b) Cultures of micro-organisms of heading 30.02; or

(c) Fertilisers of heading 31.01 or 31.05.

Subheading Note.

1.- For the purposes of subheading 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.

Chapter 13

Note.

1.- Heading 13.02 applies, *inter alia*, to liquorice extract and extract of pyrethrum, extract of hops, extract of aloe and opium.

The heading does not apply to :

(a) Liquorice extract containing more than 10 % by weight of sucrose or put up as confectionery (heading 17.04);

(b) Malt extract (heading 19.01);

(c) Extracts of coffee, tea or maté (heading 21.01);

(d) Vegetable saps or extracts constituting alcoholic beverages (Chapter 22);

(e) Camphor, glycyrrhizin or other products of heading 29.14 or 29.38;

(f) Concentrates of poppy straw containing not less than 50 % by weight of alkaloids (heading 29.39);

(g) Medicaments of heading 30.03 or 30.04 or blood-grouping reagents (heading 38.22);

(h) Tanning or dyeing extracts (heading 32.01 or 32.03);

(i) Essential oils, concretes, absolutes, resinoids, extracted oleoresins, aqueous distillates or aqueous solutions of essential oils or preparations based on odoriferous substances of a kind used for the manufacture of beverages (Chapter 33); or

(k) Natural rubber, balata, gutta-percha, guayule, chicle or similar natural gums (heading 40.01).

Chapter 14

Notes.

1.- This Chapter does not cover the following products which are to be classified in Section XI : vegetable materials or fibres of vegetable materials of a kind used primarily in the manufacture of textiles, however prepared, or other vegetable materials which have undergone treatment so as to render them suitable for use only as textile materials.

2.- Heading 14.01 applies, *inter alia*, to bamboos (whether or not split, sawn lengthwise, cut to length, rounded at the ends, bleached, rendered non-inflammable, polished or dyed), split osier, reeds and the like, to rattan cores and to drawn or split rattans. The heading does not apply to chipwood (heading 44.04).

3.- Heading 14.04 does not apply to wood wool (heading 44.05) and prepared knots or tufts for broom or brush making (heading 96.03).

Section III

Chapter 15

Notes.

- 1.- This Chapter does not cover :
 - (a) Pig fat or poultry fat of heading 02.09;
 - (b) Cocoa butter, fat or oil (heading 18.04);
 - (c) Edible preparations containing by weight more than 15 % of the products of heading 04.05 (generally Chapter 21);
 - (d) Greaves (heading 23.01) or residues of headings 23.04 to 23.06;
 - (e) Fatty acids, prepared waxes, medicaments, paints, varnishes, soap, perfumery, cosmetic or toilet preparations, sulphonated oils or other goods of Section VI; or
 - (f) Factice derived from oils (heading 40.02).
- 2.- Heading 15.09 does not apply to oils obtained from olives by solvent extraction (heading 15.10).
- 3.- Heading 15.18 does not cover fats or oils or their fractions, merely denatured, which are to be classified in the heading appropriate to the corresponding undenatured fats and oils and their fractions.
- 4.- Soap-stocks, oil foots and dregs, stearin pitch, glycerol pitch and wool grease residues fall in heading 15.22.

Subheading Note.

- 1.- For the purposes of subheading 1509.30, virgin olive oil has a free acidity expressed as oleic acid not exceeding 2.0 g/ 100 g and can be distinguished from the other virgin olive oil categories according to the characteristics indicated in the Codex Alimentarius Standard 33-1981.
- 2.- For the purposes of subheadings 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.

Section IV

Note.

- 1.- In this Section the term "pellets" means products which have been agglomerated either directly by compression or by the addition of a binder in a proportion not exceeding 3 % by weight.

Chapter 16

Notes.

- 1.- This Chapter does not cover meat, meat offal, fish, crustaceans, molluscs or other aquatic invertebrates, as well as insects, prepared or preserved by the processes specified in Chapter 2 or 3, Note 6 to Chapter 4 or in heading 05.04.
- 2.- Food preparations fall in this Chapter provided that they contain more than 20 % by weight of sausage, meat, meat offal, blood, insects, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof. In cases where the preparation contains two or more of

the products mentioned above, it is classified in the heading of Chapter 16 corresponding to the component or components which predominate by weight. These provisions do not apply to the stuffed products of heading 19.02 or to the preparations of heading 21.03 or 21.04.

Subheading Notes.

- 1.- For the purposes of subheading 1602.10, the expression "homogenised preparations" means preparations of meat, meat offal, blood or insects, finely homogenised, put up for retail sale as food suitable for infants or young children or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of meat, meat offal or insects. This subheading takes precedence over all other subheadings of heading 16.02.
- 2.- The fish, crustaceans, molluscs and other aquatic invertebrates specified in the subheadings of heading 16.04 or 16.05 under their common names only, are of the same species as those mentioned in Chapter 3 under the same name.

Chapter 17

Note.

- 1.- This Chapter does not cover :
 - (a) Sugar confectionery containing cocoa (heading 18.06);
 - (b) Chemically pure sugars (other than sucrose, lactose, maltose, glucose and fructose) or other products of heading 29.40; or
 - (c) Medicaments or other products of Chapter 30.

Subheading Notes.

- 1.- For the purposes of subheadings 1701.12, 1701.13 and 1701.14, "raw sugar" means sugar whose content of sucrose by weight, in the dry state, corresponds to a polarimeter reading of less than 99.5°.
- 2.- Subheading 1701.13 covers only cane sugar obtained without centrifugation, whose content of sucrose by weight, in the dry state, corresponds to a polarimeter reading of 69° or more but less than 93°. The product contains only natural anhydrous microcrystals, of irregular shape, not visible to the naked eye, which are surrounded by residues of molasses and other constituents of sugar cane.

Chapter 18

Notes.

- 1.- This Chapter does not cover :
 - (a) Food preparations containing more than 20 % by weight of sausage, meat, meat offal, blood, insects, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
 - (b) Preparations of headings 04.03, 19.01, 19.02, 19.04, 19.05, 21.05, 22.02, 22.08, 30.03 or 30.04.

2.- Heading 18.06 includes sugar confectionery containing cocoa and, subject to Note 1 to this Chapter, other food preparations containing cocoa.

Chapter 19

Notes.

1.- This Chapter does not cover :

(a) Except in the case of stuffed products of heading 19.02, food preparations containing more than 20 % by weight of sausage, meat, meat offal, blood, insects, fish or crustaceans, molluscs or other aquatic invertebrates , or any combination thereof (Chapter 16);

(b) Biscuits or other articles made from flour or from starch, specially prepared for use in animal feeding (heading 23.09); or

(c) Medicaments or other products of Chapter 30.

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 potatoes (heading 11.05) or of dried leguminous vegetables (heading 11.06).

3.- Heading 19.04 does not cover preparations containing more than 6 % by weight of cocoa calculated on a totally defatted basis or completely coated with chocolate or other food preparations containing cocoa of heading 18.06 (heading 18.06).

4.- For the purposes of heading 19.04, the expression “otherwise prepared” means prepared or processed to an extent beyond that provided for in the headings of or Notes to Chapter 10 or 11.

Chapter 20

Notes.

1.- This Chapter does not cover :

(a) Vegetables, fruit or nuts, prepared or preserved by the processes specified in Chapter 7, 8 or 11;

(b) Vegetable fats and oils (Chapter 15);

(c) Food preparations containing more than 20 % by weight of sausage, meat, meat offal, blood, insects, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);

(d) Bakers' wares and other products of heading 19.05; or

(e) Homogenised composite food preparations of heading 21.04.

- 2.- Headings 20.07 and 20.08 do not apply to fruit jellies, fruit pastes, sugar-coated almonds or the like in the form of sugar confectionery (heading 17.04) or chocolate confectionery (heading 18.06).
- 3.- Headings 20.01, 20.04 and 20.05 cover, as the case may be, only those products of Chapter 7 or of heading 11.05 or 11.06 (other than flour, meal and powder of the products of Chapter 8) which have been prepared or preserved by processes other than those referred to in Note 1 (a).
- 4.- Tomato juice the dry weight content of which is 7 % or more is to be classified in heading 20.02.
- 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.
- 6.- For the purposes of heading 20.09, the expression “juices, unfermented and not containing added spirit” means juices of an alcoholic strength by volume (see Note 2 to Chapter 22) not exceeding 0.5 % vol.

Subheading Notes.

- 1.- For the purposes of subheading 2005.10, the expression “homogenised vegetables” means preparations of vegetables, finely homogenised, put up for retail sale as food suitable for infants or young children or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of vegetables. Subheading 2005.10 takes precedence over all other subheadings of heading 20.05.
- 2.- For the purposes of subheading 2007.10, the expression “homogenised preparations” means preparations of fruit, finely homogenised, put up for retail sale as food suitable for infants or young children or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of fruit. Subheading 2007.10 takes precedence over all other subheadings of heading 20.07.
- 3.- For the purposes of subheadings 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.

Chapter 21

Notes.

- 1.- This Chapter does not cover :
 - (a) Mixed vegetables of heading 07.12;
 - (b) Roasted coffee substitutes containing coffee in any proportion (heading 09.01);
 - (c) Flavoured tea (heading 09.02);
 - (d) Spices or other products of headings 09.04 to 09.10;

(e) Food preparations, other than the products described in heading 21.03 or 21.04, containing more than 20 % by weight of sausage, meat, meat offal, blood, insects, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);

(f) Products of heading 24.04;

(g) Yeast put up as a medicament or other products of heading 30.03 or 30.04; or

(h) Prepared enzymes of heading 35.07.

2.- Extracts of the substitutes referred to in Note 1 (b) above are to be classified in heading 21.01.

3.- For the purposes of heading 21.04, the expression “homogenised composite food preparations” means preparations consisting of a finely homogenised mixture of two or more basic ingredients such as meat, fish, vegetables, fruit or nuts, put up for retail sale as food suitable for infants or young children or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition, no account is to be taken of small quantities of any ingredients which may be added to the mixture for seasoning, preservation or other purposes. Such preparations may contain a small quantity of visible pieces of ingredients.

Chapter 22

Notes.

1.- This Chapter does not cover :

(a) Products of this Chapter (other than those of heading 22.09) prepared for culinary purposes and thereby rendered unsuitable for consumption as beverages (generally heading 21.03);

(b) Sea water (heading 25.01);

(c) Distilled or conductivity water or water of similar purity (heading 28.53);

(d) Acetic acid of a concentration exceeding 10 % by weight of acetic acid (heading 29.15);

(e) Medicaments of heading 30.03 or 30.04; or

(f) Perfumery or toilet preparations (Chapter 33).

2.- For the purposes of this Chapter and of Chapters 20 and 21, the “alcoholic strength by volume” shall be determined at a temperature of 20 °C.

3.- For the purposes of heading 22.02, the term “non-alcoholic beverages” means beverages of an alcoholic strength by volume not exceeding 0.5 % vol. Alcoholic beverages are classified in headings 22.03 to 22.06 or heading 22.08 as appropriate.

Subheading Note.

1.- For the purposes of subheading 2204.10, the expression “sparkling wine” means wine which, when kept at a temperature of 20 °C in closed containers, has an excess pressure of not less than 3 bars.

Chapter 23

Note.

- 1.- Heading 23.09 includes products of a kind used in animal feeding, not elsewhere specified or included, obtained by processing vegetable or animal materials to such an extent that they have lost the essential characteristics of the original material, other than vegetable waste, vegetable residues and by-products of such processing.

Subheading Note.

- 1.- For the purposes of subheading 2306.41, the expression “low erucic acid rape or colza seeds” means seeds as defined in Subheading Note 1 to Chapter 12.

Chapter 24

Note.

- 1.- This Chapter does not cover medicinal cigarettes (Chapter 30).
- 2.- Any products classifiable in heading 24.04 and any other heading of the Chapter are to be classified in heading 24.04.
- 3.- For the purposes of heading 24.04, the expression “inhalation without combustion” means inhalation through heated delivery or other means, without combustion.

Subheading Note.

- 1.- For the purposes of subheading 2403.11, the expression “water pipe tobacco” means tobacco intended for smoking in a water pipe and which consists of a mixture of tobacco and glycerol, whether or not containing aromatic oils and extracts, molasses or sugar, and whether or not flavoured with fruit. However, tobacco-free products intended for smoking in a water pipe are excluded from this subheading

Section V Chapter 25

Notes.

- 1.- Except where their context or Note 4 to this Chapter otherwise requires, the headings of this Chapter cover only products which are in the crude state or which have been washed (even with chemical substances eliminating the impurities without changing the structure of the product), crushed, ground, powdered, levigated, sifted, screened, concentrated by flotation, magnetic separation or other mechanical or physical processes (except crystallisation), but not products which have been roasted, calcined, obtained by mixing or subjected to processing beyond that mentioned in each heading.

The products of this Chapter may contain an added anti-dusting agent, provided that such addition does not render the product particularly suitable for specific use rather than for general use.

- 2.- This Chapter does not cover :

- (a) Sublimed sulphur, precipitated sulphur or colloidal sulphur (heading 28.02);
- (b) Earth colours containing 70 % or more by weight of combined iron evaluated as Fe_2O_3 (heading 28.21);
- (c) Medicaments or other products of Chapter 30;
- (d) Perfumery, cosmetic or toilet preparations (Chapter 33);

- (e) Dolomite ramming mix (heading 38.16);
 - (f) Setts, curbstones or flagstones (heading 68.01); mosaic cubes or the like (heading 68.02); roofing, facing or damp course slates (heading 68.03);
 - (g) Precious or semi-precious stones (heading 71.02 or 71.03);
 - (h) Cultured crystals (other than optical elements) weighing not less than 2.5 g each, of sodium chloride or of magnesium oxide, of heading 38.24; optical elements of sodium chloride or of magnesium oxide (heading 90.01);
 - (ij) Billiard chinks (heading 95.04); or
 - (k) Writing or drawing chinks or tailors' chinks (heading 96.09).
- 3.- Any products classifiable in heading 25.17 and any other heading of the Chapter are to be classified in heading 25.17.
- 4.- Heading 25.30 applies, *inter alia*, to : vermiculite, perlite and chlorites, unexpanded; earth colours, whether or not calcined or mixed together; natural micaceous iron oxides; meerschaum (whether or not in polished pieces); amber; agglomerated meerschaum and agglomerated amber, in plates, rods, sticks or similar forms, not worked after moulding; jet; strontianite (whether or not calcined), other than strontium oxide; broken pieces of pottery, brick or concrete.

Chapter 26

Notes.

- 1.- This Chapter does not cover :
- (a) Slag or similar industrial waste prepared as macadam (heading 25.17);
 - (b) Natural magnesium carbonate (magnesite), whether or not calcined (heading 25.19);
 - (c) Sludges from the storage tanks of petroleum oils consisting mainly of such oils (heading 27.10);
 - (d) Basic slag of Chapter 31;
 - (e) Slag wool, rock wool or similar mineral wools (heading 68.06);
 - (f) Waste or scrap of precious metal or of metal clad with precious metal; other waste or scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal (heading 71.12 or 85.49); or
 - (g) Copper, nickel or cobalt mattes produced by any process of smelting (Section XV).
- 2.- For the purposes of headings 26.01 to 26.17, the term "ores" means minerals of mineralogical species actually used in the metallurgical industry for the extraction of mercury, of the metals of heading 28.44 or of the metals of Section XIV or XV, even if they are intended for non-metallurgical purposes. Headings 26.01 to 26.17 do not, however, include minerals which have been submitted to processes not normal to the metallurgical industry.
- 3.- Heading 26.20 applies only to :

(a) Slag, 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) Slag, 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.

Subheading Notes.

1.- For the purposes of subheading 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, tetraethyllead), and consisting essentially of lead, lead compounds and iron oxide.

2.- Slag, 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 subheading 2620.60.

Chapter 27

Notes.

1.- This Chapter does not cover :

(a) Separate chemically defined organic compounds, other than pure methane and propane which are to be classified in heading 27.11;

(b) Medicaments of heading 30.03 or 30.04; or

(c) Mixed unsaturated hydrocarbons of heading 33.01, 33.02 or 38.05.

2.- References in heading 27.10 to "petroleum oils and oils obtained from bituminous minerals" include not only petroleum oils and oils obtained from bituminous minerals but also similar oils, as well as those consisting mainly of mixed unsaturated hydrocarbons, obtained by any process, provided that the weight of the non-aromatic constituents exceeds that of the aromatic constituents.

However, the references do not include liquid synthetic polyolefins of which less than 60 % by volume distils at 300 °C, after conversion to 1,013 millibars when a reduced-pressure distillation method is used (Chapter 39).

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 or storage tank washings, or from the use of cutting oils for machining operations.

Subheading Notes.

- 1.- For the purposes of subheading 2701.11, "anthracite" means coal having a volatile matter limit (on a dry, mineral-matter-free basis) not exceeding 14 %.
- 2.- For the purposes of subheading 2701.12, "bituminous coal" means coal having a volatile matter limit (on a dry, mineral-matter-free basis) exceeding 14 % and a calorific value limit (on a moist, mineral-matter-free basis) equal to or greater than 5,833 kcal/kg.
- 3.- For the purposes of subheadings 2707.10, 2707.20, 2707.30 and 2707.40 the terms "benzol (benzene)", "toluol (toluene)", "xylol (xylenes)" and "naphthalene" apply to products which contain more than 50 % by weight of benzene, toluene, xylenes or naphthalene respectively.
- 4.- For the purposes of subheading 2710.12, "light oils and preparations" are those of which 90 % or more by volume (including losses) distil at 210 °C according to the ISO 3405 method (equivalent to the ASTM D 86 method).
- 5.- For the purposes of the subheadings of heading 27.10, the term "biodiesel" means mono-alkyl esters of fatty acids of a kind used as a fuel, derived from animal, vegetable or microbial fats and oils whether or not used.

Section VI

Notes.

- 1.- (A) Goods (other than radioactive ores) answering to a description in heading 28.44 or 28.45 are to be classified in those headings and in no other heading of the Nomenclature.

(B) Subject to paragraph (A) above, goods answering to a description in heading 28.43, 28.46 or 28.52 are to be classified in those headings and in no other heading of this Section.
- 2.- Subject to Note 1 above, goods classifiable in heading 30.04, 30.05, 30.06, 32.12, 33.03, 33.04, 33.05, 33.06, 33.07, 35.06, 37.07 or 38.08 by reason of being put up in measured doses or for retail sale are to be classified in those headings and in no other heading of the Nomenclature.
- 3.- Goods put up in sets consisting of two or more separate constituents, some or all of which fall in this Section and are intended to be mixed together to obtain a product of Section VI or VII, are to be classified in the heading appropriate to that product, provided that the constituents are :
 - (a) having regard to the manner in which they are put up, clearly identifiable as being intended to be used together without first being repacked;
 - (b) presented together; and
 - (c) identifiable, whether by their nature or by the relative proportions in which they are present, as being complementary one to another.
- 4.- Where a product answers to a description in one or more of the headings in Section VI by virtue of being described by name or function and also to heading 38.27, then it is classifiable in a heading that references the product by name or function and not under heading 38.27.

Chapter 28

Notes.

- 1.- Except where the context otherwise requires, the headings of this Chapter apply only to :
 - (a) Separate chemical elements and separate chemically defined compounds, whether or not containing impurities;

(b) The products mentioned in (a) above dissolved in water;

(c) The products mentioned in (a) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for specific use rather than for general use;

(d) The products mentioned in (a), (b) or (c) above with an added stabiliser (including an anti-caking agent) necessary for their preservation or transport;

(e) The products mentioned in (a), (b), (c) or (d) above with an added anti-dusting agent or a colouring substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for specific use rather than for general use.

2.- In addition to dithionites and sulphoxylates, stabilised with organic substances (heading 28.31), carbonates and peroxocarbonates of inorganic bases (heading 28.36), cyanides, cyanide oxides and complex cyanides of inorganic bases (heading 28.37), fulminates, cyanates and thiocyanates, of inorganic bases (heading 28.42), organic products included in heading 28.43 to 28.46 and 28.52 and carbides (heading 28.49), only the following compounds of carbon are to be classified in this Chapter :

(a) Oxides of carbon, hydrogen cyanide and fulminic, isocyanic, thiocyanic and other simple or complex cyanogen acids (heading 28.11);

(b) Halide oxides of carbon (heading 28.12);

(c) Carbon disulphide (heading 28.13);

(d) Thiocarbonates, selenocarbonates, tellurocarbonates, selenocyanates, tellurocyanates, tetrathio- cyanatodiamminochromates (reineckates) and other complex cyanates, of inorganic bases (heading 28.42);

(e) Hydrogen peroxide, solidified with urea (heading 28.47), carbon oxysulphide, thiocarbonyl halides, cyanogen, cyanogen halides and cyanamide and its metal derivatives (heading 28.53) other than calcium cyanamide, whether or not pure (Chapter 31).

3.- Subject to the provisions of Note 1 to Section VI, this Chapter does not cover :

(a) Sodium chloride or magnesium oxide, whether or not pure, or other products of Section V;

(b) Organo-inorganic compounds other than those mentioned in Note 2 above;

(c) Products mentioned in Note 2, 3, 4 or 5 to Chapter 31;

(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;

(e) Artificial graphite (heading 38.01); products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading 38.13; ink removers put up in packings for retail sale, of heading 38.24; cultured crystals (other than optical elements) weighing not less than 2.5 g each, of the halides of the alkali or alkaline-earth metals, of heading 38.24;

(f) Precious or semi-precious stones (natural, synthetic or reconstructed) or dust or powder of such stones (headings 71.02 to 71.05), or precious metals or precious metal alloys of Chapter 71;

(g) The metals, whether or not pure, metal alloys or cermets, including sintered metal carbides (metal carbides sintered with a metal), of Section XV; or

(h) Optical elements, for example, of the halides of the alkali or alkaline-earth metals (heading 90.01).

4.- Chemically defined complex acids consisting of a non-metal acid of sub-Chapter II and a metal acid of sub-Chapter IV are to be classified in heading 28.11.

5.- Headings 28.26 to 28.42 apply only to metal or ammonium salts or peroxysalts.

Except where the context otherwise requires, double or complex salts are to be classified in heading 28.42.

6.- Heading 28.44 applies only to :

(a) Technetium (atomic No. 43), promethium (atomic No. 61), polonium (atomic No. 84) and all elements with an atomic number greater than 84;

(b) Natural or artificial radioactive isotopes (including those of the precious metals or of the base metals of Sections XIV and XV), whether or not mixed together;

(c) Compounds, inorganic or organic, of these elements or isotopes, whether or not chemically defined, whether or not mixed together;

(d) Alloys, dispersions (including cermets), ceramic products and mixtures containing these elements or isotopes or inorganic or organic compounds thereof and having a specific radioactivity exceeding 74 Bq/g (0.002 $\mu\text{Ci/g}$);

(e) Spent (irradiated) fuel elements (cartridges) of nuclear reactors;

(f) Radioactive residues whether or not usable.

The term "isotopes", for the purposes of this Note and of the wording of headings 28.44 and 28.45, refers to :

- individual nuclides, excluding, however, those existing in nature in the monoisotopic state;

- mixtures of isotopes of one and the same element, enriched in one or several of the said isotopes, that is, elements of which the natural isotopic composition has been artificially modified.

7.- Heading 28.53 includes copper phosphide (phosphor copper) containing more than 15 % by weight of phosphorus.

8.- Chemical elements (for example, silicon and selenium) doped for use in electronics are to be classified in this Chapter, provided that they are in forms unworked as drawn, or in the form of cylinders or rods. When cut in the form of discs, wafers or similar forms, they fall in heading 38.18.

Subheading Note.

1.- For the purposes of subheading 2852.10, the expression "chemically defined" means all organic or inorganic compounds of mercury meeting the requirements of paragraphs (a) to (e) of Note 1 to Chapter 28 or paragraphs (a) to (h) of Note 1 to Chapter 29.

Chapter 29

Notes.

1.- Except where the context otherwise requires, the headings of this Chapter apply only to :

- (a) Separate chemically defined organic compounds, whether or not containing impurities;
- (b) Mixtures of two or more isomers of the same organic compound (whether or not containing impurities), except mixtures of acyclic hydrocarbon isomers (other than stereoisomers), whether or not saturated (Chapter 27);
- (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;
- (d) The products mentioned in (a), (b) or (c) above dissolved in water;
- (e) The products mentioned in (a), (b) or (c) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for specific use rather than for general use;
- (f) The products mentioned in (a), (b), (c), (d) or (e) above with an added stabiliser (including an anti-caking agent) necessary for their preservation or transport;
- (g) The products mentioned in (a), (b), (c), (d), (e) or (f) above with an added anti-dusting agent or a colouring or odoriferous substance or an emetic added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for specific use rather than for general use;
- (h) The following products, diluted to standard strengths, for the production of azo dyes : diazonium salts, couplers used for these salts and diazotisable amines and their salts.

2.- This Chapter does not cover :

- (a) Goods of heading 15.04 or crude glycerol of heading 15.20;
- (b) Ethyl alcohol (heading 22.07 or 22.08);
- (c) Methane or propane (heading 27.11);
- (d) The compounds of carbon mentioned in Note 2 to Chapter 28;
- (e) Immunological products of heading 30.02.
- (f) Urea (heading 31.02 or 31.05);
- (g) Colouring matter of vegetable or animal origin (heading 32.03), synthetic organic colouring matter, synthetic organic products of a kind used as fluorescent brightening agents or as luminophores (heading 32.04) or dyes or other colouring matter put up in forms or packings for retail sale (heading 32.12);
- (h) Enzymes (heading 35.07);

(ij) Metaldehyde, hexamethylenetetramine or similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels, or liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm³ (heading 36.06);

(k) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading 38.13; ink removers put up in packings for retail sale, of heading 38.24; or

(l) Optical elements, for example, of ethylenediamine tartrate (heading 90.01).

3.- Goods which could be included in two or more of the headings of this Chapter are to be classified in that one of those headings which occurs last in numerical order.

4.- In headings 29.04 to 29.06, 29.08 to 29.11 and 29.13 to 29.20, any reference to halogenated, sulphonated, nitrated or nitrosated derivatives includes a reference to compound derivatives, such as sulphohalogenated, nitrohalogenated, nitrosulphonated or nitrosulphohalogenated derivatives.

Nitro or nitroso groups are not to be taken as "nitrogen-functions" for the purpose of heading 29.29.

For the purposes of headings 29.11, 29.12, 29.14, 29.18 and 29.22, "oxygen-function" the characteristic organic oxygen-containing group of those respective headings, is restricted to the oxygen-functions referred to in headings 29.05 to 29.20.

5.- (A) The esters of acid-function organic compounds of sub-Chapters I to VII with organic compounds of these sub-Chapters are to be classified with that compound which is classified in the heading which occurs last in numerical order in these sub-Chapters.

(B) Esters of ethyl alcohol with acid-function organic compounds of sub-Chapters I to VII are to be classified in the same heading as the corresponding acid-function compounds.

(C) Subject to Note 1 to Section VI and Note 2 to Chapter 28 :

(1) Inorganic salts of organic compounds such as acid-, phenol- or enol-function compounds or organic bases, of sub-Chapters I to X or heading 29.42, are to be classified in the heading appropriate to the organic compound;

(2) Salts formed between organic compounds of sub-Chapters I to X or heading 29.42 are to be classified in the heading appropriate to the base or to the acid (including phenol- or enol-function compounds) from which they are formed, whichever occurs last in numerical order in the Chapter; and

(3) Co-ordination compounds, other than products classifiable in sub-Chapter XI or heading 29.41, are to be classified in the heading which occurs last in numerical order in Chapter 29, among those appropriate to the fragments formed by "cleaving" of all metal bonds, other than metal-carbon bonds.

(D) Metal alcoholates are to be classified in the same heading as the corresponding alcohols except in the case of ethanol (heading 29.05).

(E) Halides of carboxylic acids are to be classified in the same heading as the corresponding acids.

6.- The compounds of headings 29.30 and 29.31 are organic compounds the molecules of which contain, in addition to atoms of hydrogen, oxygen or nitrogen, atoms of other non-metals or of metals (such as sulphur, arsenic or lead) directly linked to carbon atoms.

Heading 29.30 (organo-sulphur compounds) and heading 29.31 (other organo-inorganic compounds) do not include sulphonated or halogenated derivatives (including compound derivatives) which, apart from hydrogen, oxygen and nitrogen, only have directly linked to carbon the atoms of sulphur or of a halogen which give them their nature of sulphonated or halogenated derivatives (or compound derivatives).

7.- Headings 29.32, 29.33 and 29.34 do not include epoxides with a three-membered ring, ketone peroxides, cyclic polymers of aldehydes or of thioaldehydes, anhydrides of polybasic carboxylic acids, cyclic esters of polyhydric alcohols or phenols with polybasic acids, or imides of polybasic acids.

These provisions apply only when the ring-position hetero-atoms are those resulting solely from the cyclising function or functions here listed.

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.

Subheading Notes.

1.- Within any one heading of this Chapter, derivatives of a chemical compound (or group of chemical compounds) are to be classified in the same subheading as that compound (or group of compounds) provided that they are not more specifically covered by any other subheading and that there is no residual subheading named "Other" in the series of subheadings concerned.

2.- Note 3 to Chapter 29 does not apply to the subheadings of this Chapter.

Chapter 30

Notes.

1.- This Chapter does not cover :

(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);

(b) Products, such as tablets, chewing gum or patches (transdermal systems), containing nicotine and intended to assist tobacco use cessation (heading 24.04);

(c) Plasters specially calcined or finely ground for use in dentistry (heading 25.20);

(d) Aqueous distillates or aqueous solutions of essential oils, suitable for medicinal uses (heading 33.01);

(e) Preparations of headings 33.03 to 33.07, even if they have therapeutic or prophylactic properties;

(f) Soap or other products of heading 34.01 containing added medicaments;

(g) Preparations with a basis of plaster for use in dentistry (heading 34.07); or

(h) Blood albumin not prepared for therapeutic or prophylactic uses (heading 35.02).

(ij) Diagnostic reagents of heading 38.22.

2.- For the purposes of heading 30.02, the expression “immunological products” applies to peptides and proteins (other than goods of heading 29.37) which are directly involved in the regulation of immunological processes, such as monoclonal antibodies (MAB), antibody fragments, antibody conjugates and antibody fragment conjugates, interleukins, interferons (IFN), chemokines and certain tumor necrosis factors (TNF), growth factors (GF), hematopoietins and colony stimulating factors (CSF).

3.- For the purposes of headings 30.03 and 30.04 and of Note 4 (d) to this Chapter, the following are to be treated :

(a) As unmixed products :

(1) Unmixed products dissolved in water;

(2) All goods of Chapter 28 or 29; and

(3) Simple vegetable extracts of heading 13.02, merely standardised or dissolved in any solvent;

(b) As products which have been mixed :

(1) Colloidal solutions and suspensions (other than colloidal sulphur);

(2) Vegetable extracts obtained by the treatment of mixtures of vegetable materials; and

(3) Salts and concentrates obtained by evaporating natural mineral waters.

4.- Heading 30.06 applies only to the following, which are to be classified in that heading and in no other heading of the Nomenclature :

(a) Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure;

(b) Sterile laminaria and sterile laminaria tents;

(c) Sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable;

(d) Opacifying preparations for X-ray examinations and diagnostic reagents designed to be administered to the patient, being unmixed products put up in measured doses or products consisting of two or more ingredients which have been mixed together for such uses;

(e) Placebos and blinded (or double-blinded) clinical trial kits for use in recognised clinical trials, put up in measured doses, even if they might contain active medicaments;

(f) Dental cements and other dental fillings; bone reconstruction cements;

(g) First-aid boxes and kits;

(h) Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides;

(j) 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;

(k) Waste pharmaceuticals, that is, pharmaceutical products which are unfit for their originalintended purpose due to, for example, expiry of shelf life; and

(l) Appliances identifiable for ostomy use, that is, colostomy, ileostomy and urostomy pouches cut to shape and their adhesive wafers or faceplates.

Subheading Notes.

1.- For the purposes of subheadings 3002.13 and 3002.14, the following are to be treated :

(a) As unmixed products, pure products, whether or not containing impurities;

(b) As products which have been mixed :

(1) The products mentioned in (a) above dissolved in water or in other solvents;

(2) The products mentioned in (a) and (b) (1) above with an added stabiliser necessary for their preservation or transport; and

(3) The products mentioned in (a), (b) (1) and (b) (2) above with any other additive.

2.- Subheadings 3003.60 and 3004.60 cover medicaments containing artemisinin (INN) for oral ingestion combined with other pharmaceutical active ingredients, or containing any of the following active principles, whether or not combined with other pharmaceutical active ingredients : amodiaquine (INN); artelinic acid or its salts; arteminol (INN); artemotil (INN); artemether (INN); artesunate (INN); chloroquine (INN); dihydroartemisinin (INN); lumefantrine (INN); mefloquine (INN); piperaquine (INN); pyrimethamine (INN) or sulfadoxine (INN).

Chapter 31

Notes.

1.- This Chapter does not cover :

(a) Animal blood of heading 05.11;

(b) Separate chemically defined compounds (other than those answering to the descriptions in Note 2 (a), 3 (a), 4 (a) or 5 below); or

(c) Cultured potassium chloride crystals (other than optical elements) weighing not less than 2.5 g each, of heading 38.24; optical elements of potassium chloride (heading 90.01).

2.- Heading 31.02 applies only to the following goods, provided that they are not put up in the forms or packages described in heading 31.05 :

(a) Goods which answer to one or other of the descriptions given below :

(i) Sodium nitrate, whether or not pure;

(ii) Ammonium nitrate, whether or not pure;

- (iii) Double salts, whether or not pure, of ammonium sulphate and ammonium nitrate;
- (iv) Ammonium sulphate, whether or not pure;
- (v) Double salts (whether or not pure) or mixtures of calcium nitrate and ammonium nitrate;
- (vi) Double salts (whether or not pure) or mixtures of calcium nitrate and magnesium nitrate;
- (vii) Calcium cyanamide, whether or not pure or treated with oil;
- (viii) Urea, whether or not pure.

(b) Fertilisers consisting of any of the goods described in (a) above mixed together.

(c) Fertilisers consisting of ammonium chloride or of any of the goods described in (a) or (b) above mixed with chalk, gypsum or other inorganic non-fertilising substances.

(d) Liquid fertilisers consisting of the goods of subparagraph (a) (ii) or (viii) above, or of mixtures of those goods, in an aqueous or ammoniacal solution.

3.- Heading 31.03 applies only to the following goods, provided that they are not put up in the forms or packages described in heading 31.05 :

(a) Goods which answer to one or other of the descriptions given below :

- (i) Basic slag;
- (ii) Natural phosphates of heading 25.10, calcined or further heat-treated than for the removal of impurities;
- (iii) Superphosphates (single, double or triple);
- (iv) Calcium hydrogenorthophosphate containing not less than 0.2 % by weight of fluorine calculated on the dry anhydrous product.

(b) Fertilisers consisting of any of the goods described in (a) above mixed together, but with no account being taken of the fluorine content limit.

(c) Fertilisers consisting of any of the goods described in (a) or (b) above, but with no account being taken of the fluorine content limit, mixed with chalk, gypsum or other inorganic non-fertilising substances.

4.- Heading 31.04 applies only to the following goods, provided that they are not put up in the forms or packages described in heading 31.05 :

(a) Goods which answer to one or other of the descriptions given below :

- (i) Crude natural potassium salts (for example, carnallite, kainite and sylvite);
- (ii) Potassium chloride, whether or not pure, except as provided in Note 1 (c) above;
- (iii) Potassium sulphate, whether or not pure;
- (iv) Magnesium potassium sulphate, whether or not pure.

(b) Fertilisers consisting of any of the goods described in (a) above mixed together.

5.- Ammonium dihydrogenorthophosphate (monoammonium phosphate) and diammonium hydrogen-orthophosphate (diammonium phosphate), whether or not pure, and intermixtures thereof, are to be classified in heading 31.05.

6.- For the purposes of heading 31.05, the term “other fertilisers” applies only to products of a kind used as fertilisers and containing, as an essential constituent, at least one of the fertilising elements nitrogen, phosphorus or potassium.

Chapter 32

Notes.

1.- This Chapter does not cover :

(a) Separate chemically defined elements or compounds (except those of heading 32.03 or 32.04, inorganic products of a kind used as luminophores (heading 32.06), glass obtained from fused quartz or other fused silica in the forms provided for in heading 32.07, and also dyes and other colouring matter put up in forms or packings for retail sale, of heading 32.12);

(b) Tannates or other tannin derivatives of products of headings 29.36 to 29.39, 29.41 or 35.01 to 35.04; or

(c) Mastics of asphalt or other bituminous mastics (heading 27.15).

2.- Heading 32.04 includes mixtures of stabilised diazonium salts and couplers for the production of azo dyes.

3.- Headings 32.03, 32.04, 32.05 and 32.06 apply also to preparations based on colouring matter (including, in the case of heading 32.06, colouring pigments of heading 25.30 or Chapter 28, metal flakes and metal powders), of a kind used for colouring any material or used as ingredients in the manufacture of colouring preparations. The headings do not apply, however, to pigments dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints, including enamels (heading 32.12), or to other preparations of heading 32.07, 32.08, 32.09, 32.10, 32.12, 32.13 or 32.15.

4.- Heading 32.08 includes solutions (other than collodions) consisting of any of the products specified in headings 39.01 to 39.13 in volatile organic solvents when the weight of the solvent exceeds 50 % of the weight of the solution.

5.- The expression “colouring matter” in this Chapter does not include products of a kind used as extenders in oil paints, whether or not they are also suitable for colouring distempers.

6.- The expression “stamping foils” in heading 32.12 applies only to thin sheets of a kind used for printing, for example, book covers or hat bands, and consisting of :

(a) Metallic powder (including powder of precious metal) or pigment, agglomerated with glue, gelatin or other binder; or

(b) Metal (including precious metal) or pigment, deposited on a supporting sheet of any material.

Chapter 33

Notes.

- 1.- This Chapter does not cover :
 - (a) Natural oleoresins or vegetable extracts of heading 13.01 or 13.02;
 - (b) Soap or other products of heading 34.01; or
 - (c) Gum, wood or sulphate turpentine or other products of heading 38.05.
- 2.- The expression “odoriferous substances” in heading 33.02 refers only to the substances of heading 33.01, to odoriferous constituents isolated from those substances or to synthetic aromatics.
- 3.- Headings 33.03 to 33.07 apply, *inter alia*, to products, whether or not mixed (other than aqueous distillates and aqueous solutions of essential oils), suitable for use as goods of these headings and put up in packings of a kind sold by retail for such use.
- 4.- The expression “perfumery, cosmetic or toilet preparations” in heading 33.07 applies, *inter alia*, to the following products : scented sachets; odoriferous preparations which operate by burning; perfumed papers and papers impregnated or coated with cosmetics; contact lens or artificial eye solutions; wadding, felt and nonwovens, impregnated, coated or covered with perfume or cosmetics; animal toilet preparations.

Chapter 34

Notes.

- 1.- This Chapter does not cover :
 - (a) Edible mixtures or preparations of animal, vegetable or microbial fats or oils of a kind used as mould release preparations (heading 15.17);
 - (b) Separate chemically defined compounds; or
 - (c) Shampoos, dentifrices, shaving creams and foams, or bath preparations, containing soap or other organic surface-active agents (heading 33.05, 33.06 or 33.07).
- 2.- For the purposes of heading 34.01, the expression “soap” applies only to soap soluble in water. Soap and the other products of heading 34.01 may contain added substances (for example, disinfectants, abrasive powders, fillers or medicaments). Products containing abrasive powders remain classified in heading 34.01 only if in the form of bars, cakes or moulded pieces or shapes. In other forms they are to be classified in heading 34.05 as scouring powders and similar preparations”.
- 3.- For the purposes of heading 34.02, organic surface-active agents are products which when mixed with water at a concentration of 0.5 % at 20 °C and left to stand for one hour at the same temperature :
 - (a) give a transparent or translucent liquid or stable emulsion without separation of insoluble matter; and
 - (b) reduce the surface tension of water to 4.5×10^{-2} N/m (45 dyne/cm) or less.
- 4.- In heading 34.03 the expression “petroleum oils and oils obtained from bituminous minerals” applies to the products defined in Note 2 to Chapter 27.
- 5.- In heading 34.04, subject to the exclusions provided below, the expression “artificial waxes and prepared waxes” applies only to :

- (a) Chemically produced organic products of a waxy character, whether or not water-soluble;
- (b) Products obtained by mixing different waxes;
- (c) Products of a waxy character with a basis of one or more waxes and containing fats, resins, mineral substances or other materials.

The heading does not apply to :

- (a) Products of heading 15.16, 34.02 or 38.23, even if having a waxy character;
- (b) Unmixed animal waxes or unmixed vegetable waxes, whether or not refined or coloured, of heading 15.21;
- (c) Mineral waxes or similar products of heading 27.12, whether or not intermixed or merely coloured; or
- (d) Waxes mixed with, dispersed in or dissolved in a liquid medium (headings 34.05, 38.09, etc.).

Chapter 35

Notes.

1.- This Chapter does not cover :

- (a) Yeasts (heading 21.02);
- (b) Blood fractions (other than blood albumin not prepared for therapeutic or prophylactic uses), medicaments or other products of Chapter 30;
- (c) Enzymatic preparations for pre-tanning (heading 32.02);
- (d) Enzymatic soaking or washing preparations or other products of Chapter 34;
- (e) Hardened proteins (heading 39.13); or
- (f) Gelatin products of the printing industry (Chapter 49).

2.- For the purposes of heading 35.05, the term “dextrins” means starch degradation products with a reducing sugar content, expressed as dextrose on the dry substance, not exceeding 10 %.

Such products with a reducing sugar content exceeding 10 % fall in heading 17.02.

Chapter 36

Notes.

1.- This Chapter does not cover separate chemically defined compounds other than those described in Note 2 (a) or (b) below.

2.- The expression “articles of combustible materials” in heading 36.06 applies only to :

- (a) Metaldehyde, hexamethylenetetramine and similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels; fuels with a basis of alcohol, and similar prepared fuels, in solid or semi-solid form;

(b) Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm³; and

(c) Resin torches, firelighters and the like.

Chapter 37

Notes.

1.- This Chapter does not cover waste or scrap.

2.- In this Chapter the word “photographic” relates to the process by which visible images are formed, directly or indirectly, by the action of light or other forms of radiation on photosensitive, including thermosensitive, surfaces.

Chapter 38

Notes.

1.- This Chapter does not cover :

(a) Separate chemically defined elements or compounds with the exception of the following :

(1) Artificial graphite (heading 38.01);

(2) Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up as described in heading 38.08;

(3) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades (heading 38.13);

(4) Certified reference materials specified in Note 2 below;

(5) Products specified in Note 3 (a) or 3 (c) below;

(b) Mixtures of chemicals with foodstuffs or other substances with nutritive value, of a kind used in the preparation of human foodstuffs (generally heading 21.06);

(c) Products of heading 24.04;

(d) Slag, 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);

(e) Medicaments (heading 30.03 or 30.04); or

(f) Spent catalysts of a kind used for the extraction of base metals or for the manufacture of chemical compounds of base metals (heading 26.20), spent catalysts of a kind used principally for the recovery of precious metal (heading 71.12) or catalysts consisting of metals or metal alloys in the form of, for example, finely divided powder or woven gauze (Section XIV or XV).

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.

3.- Heading 38.24 includes the following goods which are not to be classified in any other heading of the Nomenclature :

(a) Cultured crystals (other than optical elements) weighing not less than 2.5 g each, of magnesium oxide or of the halides of the alkali or alkaline-earth metals;

(b) Fusel oil; Dippel's oil;

(c) Ink removers put up in packings for retail sale;

(d) Stencil correctors, other correcting fluids and correction tapes (other than those of heading 96.12), put up in packings for retail sale; and

(e) Ceramic firing testers, fusible (for example, Seger cones).

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, for example wastes of plastics, rubber, wood, paper, textiles, glass or metals, electrical and electronic waste and scrap (including 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.

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

(d) 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).

7.- For the purposes of heading 38.26, the term “biodiesel” means mono-alkyl esters of fatty acids of a kind used as a fuel, derived from animal, vegetable or microbial fats and oils whether or not used.

Subheading Notes.

1.- Subheadings 3808.52 and 3808.59 cover only goods of heading 38.08, containing one or more of the following substances : alachlor (ISO); aldicarb (ISO); aldrin (ISO); azinphos-methyl (ISO); binapacryl (ISO); camphechlor (ISO) (toxaphene); captafol (ISO); carbofuran (ISO); chlordane (ISO); chlordimeform (ISO); chlorobenzilate (ISO); DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis (*p*-chlorophenyl)ethane); dieldrin (ISO, INN); 4,6-dinitro-*o*-cresol (DNOC (ISO)) or its salts; dinoseb (ISO), its salts or its esters; endosulfan (ISO); ethylene dibromide (ISO) (1,2-dibromoethane); ethylene dichloride (ISO) (1,2-dichloroethane); fluoroacetamide (ISO); heptachlor (ISO); hexachlorobenzene (ISO); 1,2,3,4,5,6-hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN); mercury compounds; methamidophos (ISO); monocrotophos (ISO); oxirane (ethylene oxide); parathion (ISO); parathion-methyl (ISO) (methyl-parathion); pentachlorophenol (ISO), its salts or its esters; perfluorooctane sulphonic acid and its salts; perfluorooctane sulphonamides; perfluorooctane sulphonyl fluoride; phosphamidon (ISO); 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts or its esters; tributyltin compounds; trichlorfon (ISO).

2.- Subheadings 3808.61 to 3808.69 cover only goods of heading 38.08, containing alphacypermethrin (ISO), bendiocarb (ISO), bifenthrin (ISO), chlorfenapyr (ISO), cyfluthrin (ISO), deltamethrin (INN, ISO), etofenprox (INN), fenitrothion (ISO), lambda-cyhalothrin (ISO), malathion (ISO), pirimiphos-methyl (ISO) or propoxur (ISO).

3.- Subheadings 3824.81 to 3824.88 cover only mixtures and preparations containing one or more of the following substances : oxirane (ethylene oxide); polybrominated biphenyls (PBBs); polychlorinated biphenyls (PCBs); polychlorinated terphenyls (PCTs); tris(2,3-dibromopropyl) phosphate; aldrin (ISO); camphechlor (ISO) (toxaphene); chlordane (ISO); chlordecone (ISO); DDT (ISO) (clofenotane (INN); 1,1,1-trichloro-2,2-bis(*p*-chlorophenyl)ethane); dieldrin (ISO, INN); endosulfan (ISO); endrin (ISO); heptachlor (ISO); mirex (ISO); 1,2,3,4,5,6-hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN); pentachlorobenzene (ISO); hexachlorobenzene (ISO); perfluorooctane sulphonic acid, its salts; perfluorooctane sulphonamides; perfluorooctane sulphonyl fluoride or tetra-, penta-, hexa-, hepta- or octabromodiphenyl ethers; short-chain chlorinated paraffins.

Short-chain chlorinated paraffins are mixtures of compounds, with a chlorination degree of more than 48% by weight with the following molecular formula : $C_xH_{(2x+y)}Cl_y$, where $x=10 - 13$ and $y= 1 - 13$.

4.- For the purposes of subheadings 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.

Section VII

Notes.

1.- Goods put up in sets consisting of two or more separate constituents, some or all of which fall in this Section and are intended to be mixed together to obtain a product of Section VI or VII, are to be classified in the heading appropriate to that product, provided that the constituents are :

(a) having regard to the manner in which they are put up, clearly identifiable as being intended to be used together without first being repacked;

(b) presented together; and

(c) identifiable, whether by their nature or by the relative proportions in which they are present, as being complementary one to another.

2.- Except for the goods of heading 39.18 or 39.19, plastics, rubber, and articles thereof, printed with motifs, characters or pictorial representations, which are not merely subsidiary to the primary use of the goods, fall in Chapter 49.

Chapter 39

Notes.

1.- Throughout the Nomenclature the expression "plastics" means those materials of headings 39.01 to 39.14 which are or have been capable, either at the moment of polymerisation or at some subsequent stage, of being formed under external influence (usually heat and pressure, if necessary with a solvent or plasticiser) by moulding, casting, extruding, rolling or other process into shapes which are retained on the removal of the external influence.

Throughout the Nomenclature any reference to "plastics" also includes vulcanised fibre. The expression, however, does not apply to materials regarded as textile materials of Section XI.

2.- This Chapter does not cover :

- (a) Lubricating preparations of heading 27.10 or 34.03;
- (b) Waxes of heading 27.12 or 34.04;
- (c) Separate chemically defined organic compounds (Chapter 29);
- (d) Heparin or its salts (heading 30.01);
- (e) Solutions (other than collodions) consisting of any of the products specified in headings 39.01 to 39.13 in volatile organic solvents when the weight of the solvent exceeds 50 % of the weight of the solution (heading 32.08); stamping foils of heading 32.12;
- (f) Organic surface-active agents or preparations of heading 34.02;
- (g) Run gums or ester gums (heading 38.06);
- (h) Prepared additives for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils (heading 38.11);
- (ij) Prepared hydraulic fluids based on polyglycols, silicones or other polymers of Chapter 39 (heading 38.19);
- (k) Diagnostic or laboratory reagents on a backing of plastics (heading 38.22);
- (l) Synthetic rubber, as defined for the purposes of Chapter 40, or articles thereof;
- (m) Saddlery or harness (heading 42.01) or trunks, suitcases, handbags or other containers of heading 42.02;
- (n) Plaits, wickerwork or other articles of Chapter 46;
- (o) Wall coverings of heading 48.14;
- (p) Goods of Section XI (textiles and textile articles);
- (q) Articles of Section XII (for example, footwear, headgear, umbrellas, sun umbrellas, walking-sticks, whips, riding-crops or parts thereof);

- (r) Imitation jewellery of heading 71.17;
- (s) Articles of Section XVI (machines and mechanical or electrical appliances);
- (t) Parts of aircraft or vehicles of Section XVII;
- (u) Articles of Chapter 90 (for example, optical elements, spectacle frames, drawing instruments);
- (v) Articles of Chapter 91 (for example, clock or watch cases);
- (w) Articles of Chapter 92 (for example, musical instruments or parts thereof);
- (x) Articles of Chapter 94 (for example, furniture, luminaires and lighting fittings, illuminated signs, prefabricated buildings);
- (y) Articles of Chapter 95 (for example, toys, games, sports requisites); or
- (z) Articles of Chapter 96 (for example, brushes, buttons, slide fasteners, combs, mouthpieces or stems for smoking pipes, cigarette-holders or the like, parts of vacuum flasks or the like, pens, propelling pencils, and monopods, bipods, tripods and similar articles).

3.- Headings 39.01 to 39.11 apply only to goods of a kind produced by chemical synthesis, falling in the following categories :

- (a) Liquid synthetic polyolefins of which less than 60 % by volume distils at 300 °C, after conversion to 1,013 milibars when a reduced-pressure distillation method is used (headings 39.01 and 39.02);
- (b) Resins, not highly polymerised, of the coumarone-indene type (heading 39.11);
- (c) Other synthetic polymers with an average of at least 5 monomer units;
- (d) Silicones (heading 39.10);
- (e) Resols (heading 39.09) and other prepolymers.

4.- The expression “copolymers” covers all polymers in which no single monomer unit contributes 95 % or more by weight to the total polymer content.

For the purposes of this Chapter, except where the context otherwise requires, copolymers (including co-polycondensates, co-polyaddition products, block copolymers and graft copolymers) and polymer blends are to be classified in the heading covering polymers of that comonomer unit which predominates by weight over every other single comonomer unit. For the purposes of this Note, constituent comonomer units of polymers falling in the same heading shall be taken together.

If no single comonomer unit predominates, copolymers or polymer blends, as the case may be, are to be classified in the heading which occurs last in numerical order among those which equally merit consideration.

5.- Chemically modified polymers, that is those in which only appendages to the main polymer chain have been changed by chemical reaction, are to be classified in the heading appropriate to the unmodified polymer. This provision does not apply to graft copolymers.

6.- In headings 39.01 to 39.14, the expression “primary forms” applies only to the following forms :

- (a) Liquids and pastes, including dispersions (emulsions and suspensions) and solutions;
 - (b) Blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.
- 7.- Heading 39.15 does not apply to waste, parings and scrap of a single thermoplastic material, transformed into primary forms (headings 39.01 to 39.14).
- 8.- For the purposes of heading 39.17, the expression “tubes, pipes and hoses” means hollow products, whether semi-manufactures or finished products, of a kind generally used for conveying, conducting or distributing gases or liquids (for example, ribbed garden hose, perforated tubes). This expression also includes sausage casings and other lay-flat tubing. However, except for the last-mentioned, those having an internal cross-section other than round, oval, rectangular (in which the length does not exceed 1.5 times the width) or in the shape of a regular polygon are not to be regarded as tubes, pipes and hoses but as profile shapes.
- 9.- For the purposes of heading 39.18, the expression “wall or ceiling coverings of plastics” applies to products in rolls, of a width not less than 45 cm, suitable for wall or ceiling decoration, consisting of plastics fixed permanently on a backing of any material other than paper, the layer of plastics (on the face side) being grained, embossed, coloured, design-printed or otherwise decorated.
- 10.- In headings 39.20 and 39.21, the expression “plates, sheets, film, foil and strip” applies only to plates, sheets, film, foil and strip (other than those of Chapter 54) and to blocks of regular geometric shape, whether or not printed or otherwise surface-worked, uncut or cut into rectangles (including squares) but not further worked (even if when so cut they become articles ready for use).
- 11.- Heading 39.25 applies only to the following articles, not being products covered by any of the earlier headings of sub-Chapter II :
- (a) Reservoirs, tanks (including septic tanks), vats and similar containers, of a capacity exceeding 300 l;
 - (b) Structural elements used, for example, in floors, walls or partitions, ceilings or roofs;
 - (c) Gutters and fittings thereof;
 - (d) Doors, windows and their frames and thresholds for doors;
 - (e) Balconies, balustrades, fencing, gates and similar barriers;
 - (f) Shutters, blinds (including Venetian blinds) and similar articles and parts and fittings thereof;
 - (g) Large-scale shelving for assembly and permanent installation, for example, in shops, workshops, warehouses;
 - (h) Ornamental architectural features, for example, flutings, cupolas, dovecotes; and
 - (ij) Fittings and mountings intended for permanent installation in or on doors, windows, staircases, walls or other parts of buildings, for example, knobs, handles, hooks, brackets, towel rails, switch-plates and other protective plates.

Subheading Notes.

- 1.- Within any one heading of this Chapter, polymers (including copolymers) and chemically modified polymers are to be classified according to the following provisions :

(a) Where there is a subheading named "Other" in the same series :

- (1) The designation in a subheading of a polymer by the prefix "poly" (for example, polyethylene and polyamide-6,6) means that the constituent monomer unit or monomer units of the named polymer taken together must contribute 95 % or more by weight of the total polymer content.
- (2) The copolymers named in subheadings 3901.30, 3901.40, 3903.20, 3903.30 and 3904.30 are to be classified in those subheadings, provided that the comonomer units of the named copolymers contribute 95 % or more by weight of the total polymer content.
- (3) Chemically modified polymers are to be classified in the subheading named "Other", provided that the chemically modified polymers are not more specifically covered by another subheading.
- (4) Polymers not meeting (1), (2) or (3) above, are to be classified in the subheading, among the remaining subheadings in the series, covering polymers of that monomer unit which predominates by weight over every other single comonomer unit. For this purpose, constituent monomer units of polymers falling in the same subheading shall be taken together. Only the constituent comonomer units of the polymers in the series of subheadings under consideration are to be compared.

(b) Where there is no subheading named "Other" in the same series :

- (1) Polymers are to be classified in the subheading covering polymers of that monomer unit which predominates by weight over every other single comonomer unit. For this purpose, constituent monomer units of polymers falling in the same subheading shall be taken together. Only the constituent comonomer units of the polymers in the series under consideration are to be compared.
- (2) Chemically modified polymers are to be classified in the subheading appropriate to the unmodified polymer.

Polymer blends are to be classified in the same subheading as polymers of the same monomer units in the same proportions.

2.- For the purposes of subheading 3920.43, the term "plasticisers" includes secondary plasticisers.

Chapter 40

Notes.

1.- Except where the context otherwise requires, throughout the Nomenclature the expression "rubber" means the following products, whether or not vulcanised or hard : natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, synthetic rubber, factice derived from oils, and such substances reclaimed.

2.- This Chapter does not cover :

- (a) Goods of Section XI (textiles and textile articles);
- (b) Footwear or parts thereof of Chapter 64;
- (c) Headgear or parts thereof (including bathing caps) of Chapter 65;

(d) Mechanical or electrical appliances or parts thereof of Section XVI (including electrical goods of all kinds), of hard rubber;

(e) Articles of Chapter 90, 92, 94 or 96; or

(f) Articles of Chapter 95 (other than sports gloves, mittens and mitts and articles of headings 40.11 to 40.13).

3.- In headings 40.01 to 40.03 and 40.05, the expression "primary forms" applies only to the following forms :

(a) Liquids and pastes (including latex, whether or not pre-vulcanised, and other dispersions and solutions);

(b) Blocks of irregular shape, lumps, bales, powders, granules, crumbs and similar bulk forms.

4.- In Note 1 to this Chapter and in heading 40.02, the expression "synthetic rubber" applies to :

(a) Unsaturated synthetic substances which can be irreversibly transformed by vulcanisation with sulphur into non-thermoplastic substances which, at a temperature between 18 °C and 29 °C, will not break on being extended to three times their original length and will return, after being extended to twice their original length, within a period of five minutes, to a length not greater than one and a half times their original length. For the purposes of this test, substances necessary for the cross-linking, such as vulcanising activators or accelerators, may be added; the presence of substances as provided for by Note 5 (B) (ii) and (iii) is also permitted. However, the presence of any substances not necessary for the cross-linking, such as extenders, plasticisers and fillers, is not permitted;

(b) Thioplasts (TM); and

(c) Natural rubber modified by grafting or mixing with plastics, depolymerised natural rubber, mixtures of unsaturated synthetic substances with saturated synthetic high polymers provided that all the above-mentioned products comply with the requirements concerning vulcanisation, elongation and recovery in (a) above.

5.- (A)Headings 40.01 and 40.02 do not apply to any rubber or mixture of rubbers which has been compounded, before or after coagulation, with :

(i) vulcanising agents, accelerators, retarders or activators (other than those added for the preparation of pre-vulcanised rubber latex);

(ii) pigments or other colouring matter, other than those added solely for the purpose of identification;

(iii) plasticisers or extenders (except mineral oil in the case of oil-extended rubber), fillers, reinforcing agents, organic solvents or any other substances, except those permitted under (B);

(B) The presence of the following substances in any rubber or mixture of rubbers shall not affect its classification in heading 40.01 or 40.02, as the case may be, provided that such rubber or mixture of rubbers retains its essential character as a raw material :

(i) emulsifiers or anti-tack agents;

(ii) small amounts of breakdown products of emulsifiers;

- (iii) very small amounts of the following : heat-sensitive agents (generally for obtaining thermosensitive rubber latexes), cationic surface-active agents (generally for obtaining electropositive rubber latexes), antioxidants, coagulants, crumbling agents, freeze-resisting agents, peptisers, preservatives, stabilisers, viscosity-control agents, or similar special-purpose additives.

6.- For the purposes of heading 40.04, the expression “waste, parings and scrap” means rubber waste, parings and scrap from the manufacture or working of rubber and rubber goods definitely not usable as such because of cutting-up, wear or other reasons.

7.- Thread wholly of vulcanised rubber, of which any cross-sectional dimension exceeds 5 mm, is to be classified as strip, rods or profile shapes, of heading 40.08.

8.- Heading 40.10 includes conveyor or transmission belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber.

9.- In headings 40.01, 40.02, 40.03, 40.05 and 40.08, the expressions “plates”, “sheets” and “strip” apply only to plates, sheets and strip and to blocks of regular geometric shape, uncut or simply cut to rectangular (including square) shape, whether or not having the character of articles and whether or not printed or otherwise surface-worked, but not otherwise cut to shape or further worked.

In heading 40.08 the expressions “rods” and “profile shapes” apply only to such products, whether or not cut to length or surface-worked but not otherwise worked.

Section VIII

Chapter 41

Notes.

1.- This Chapter does not cover :

(a) Parings or similar waste, of raw hides or skins (heading 05.11);

(b) Birdskins or parts of birdskins, with their feathers or down, of heading 05.05 or 67.01; or

(c) Hides or skins, with the hair or wool on, raw, tanned or dressed (Chapter 43); the following are, however, to be classified in Chapter 41, namely, raw hides and skins with the hair or wool on, of bovine animals (including buffalo), of equine animals, of sheep or lambs (except Astrakhan, Broadtail, Caracul, Persian or similar lambs, Indian, Chinese, Mongolian or Tibetan lambs), of goats or kids (except Yemen, Mongolian or Tibetan goats and kids), of swine (including peccary), of chamois, of gazelle or camels (including dromedaries), of reindeer, of elk, of deer, of roebucks or of dogs.

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.

3.- Throughout the Nomenclature the expression “composition leather” means only substances of the kind referred to in heading 41.15.

Chapter 42

Notes.

- 1.- For the purposes of this Chapter, the term “leather” includes chamois (including combination chamois) leather, patent leather, patent laminated leather and metallised leather.
- 2.- This Chapter does not cover :
 - (a) Sterile surgical catgut or similar sterile suture materials (heading 30.06);
 - (b) Articles of apparel or clothing accessories (except gloves, mittens and mitts), lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming (heading 43.03 or 43.04);
 - (c) Made up articles of netting (heading 56.08);
 - (d) Articles of Chapter 64;
 - (e) Headgear or parts thereof of Chapter 65;
 - (f) Whips, riding-crops or other articles of heading 66.02;
 - (g) Cuff-links, bracelets or other imitation jewellery (heading 71.17);
 - (h) Fittings or trimmings for harness, such as stirrups, bits, horse brasses and buckles, separately presented (generally Section XV);
 - (ij) Strings, skins for drums or the like, or other parts of musical instruments (heading 92.09);
 - (k) Articles of Chapter 94 (for example, furniture, luminaires and lighting fittings);
 - (l) Articles of Chapter 95 (for example, toys, games, sports requisites); or
 - (m) Buttons, press-fasteners, snap-fasteners, press-studs, button moulds or other parts of these articles, button blanks, of heading 96.06.
- 3.- (A) In addition to the provisions of Note 2 above, heading 42.02 does not cover :
 - (a) Bags made of sheeting of plastics, whether or not printed, with handles, not designed for prolonged use (heading 39.23);
 - (b) Articles of plaiting materials (heading 46.02).

(B) Articles of headings 42.02 and 42.03 which have parts of precious metal or metal clad with precious metal, of natural or cultured pearls, of precious or semi-precious stones (natural, synthetic or reconstructed) remain classified in those headings even if such parts constitute more than minor fittings or minor ornamentation, provided that these parts do not give the articles their essential character. If, on the other hand, the parts give the articles their essential character, the articles are to be classified in Chapter 71.
- 4.- For the purposes of heading 42.03, the expression “articles of apparel and clothing accessories” applies, *inter alia*, to gloves, mittens and mitts (including those for sport or for protection), aprons and other protective clothing, braces, belts, bandoliers and wrist straps, but excluding watch straps (heading 91.13).

Chapter 43

Notes.

- 1.- Throughout the Nomenclature references to “furskins”, other than to raw furskins of heading 43.01, apply to hides or skins of all animals which have been tanned or dressed with the hair or wool on.
- 2.- This Chapter does not cover :
 - (a) Birdskins or parts of birdskins, with their feathers or down (heading 05.05 or 67.01);
 - (b) Raw hides or skins, with the hair or wool on, of Chapter 41 (see Note 1 (c) to that Chapter);
 - (c) Gloves, mittens and mitts, consisting of leather and furskin or of leather and artificial fur (heading 42.03);
 - (d) Articles of Chapter 64;
 - (e) Headgear or parts thereof of Chapter 65; or
 - (f) Articles of Chapter 95 (for example, toys, games, sports requisites).
- 3.- Heading 43.03 includes furskins and parts thereof, assembled with the addition of other materials, and furskins and parts thereof, sewn together in the form of garments or parts or accessories of garments or in the form of other articles.
- 4.- Articles of apparel and clothing accessories (except those excluded by Note 2) lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming are to be classified in heading 43.03 or 43.04 as the case may be.
- 5.- Throughout the Nomenclature the expression “artificial fur” means any imitation of furskin consisting of wool, hair or other fibres gummed or sewn on to leather, woven fabric or other materials, but does not include imitation furskins obtained by weaving or knitting (generally, heading 58.01 or 60.01).

Section IX

Chapter 44

Notes.

- 1.- This Chapter does not cover :
 - (a) Wood, in chips, in shavings, crushed, ground or powdered, of a kind used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes (heading 12.11);
 - (b) Bamboos or other materials of a woody nature of a kind used primarily for plaiting, in the rough, whether or not split, sawn lengthwise or cut to length (heading 14.01);
 - (c) Wood, in chips, in shavings, ground or powdered, of a kind used primarily in dyeing or in tanning (heading 14.04);
 - (d) Activated charcoal (heading 38.02);
 - (e) Articles of heading 42.02;
 - (f) Goods of Chapter 46;
 - (g) Footwear or parts thereof of Chapter 64;

- (h) Goods of Chapter 66 (for example, umbrellas and walking-sticks and parts thereof);
- (ij) Goods of heading 68.08;
- (k) Imitation jewellery of heading 71.17;
- (l) Goods of Section XVI or Section XVII (for example, machine parts, cases, covers, cabinets for machines and apparatus and wheelwrights' wares);
- (m) Goods of Section XVIII (for example, clock cases and musical instruments and parts thereof);
- (n) Parts of firearms (heading 93.05);
- (o) Articles of Chapter 94 (for example, furniture, luminaires and lighting fittings, prefabricated buildings);
- (p) Articles of Chapter 95 (for example, toys, games, sports requisites);
- (q) Articles of Chapter 96 (for example, smoking pipes and parts thereof, buttons, pencils, and monopods, bipods, tripods and similar articles) excluding bodies and handles, of wood, for articles of heading 96.03; or
- (r) Articles of Chapter 97 (for example, works of art).

- 2.- In this Chapter, the expression "densified wood" means wood which has been subjected to chemical or physical treatment (being, in the case of layers bonded together, treatment in excess of that needed to ensure a good bond), and which has thereby acquired increased density or hardness together with improved mechanical strength or resistance to chemical or electrical agencies.
- 3.- Headings 44.14 to 44.21 apply to articles of the respective descriptions of particle board or similar board, fibreboard, laminated wood or densified wood as they apply to such articles of wood.
- 4.- Products of heading 44.10, 44.11 or 44.12 may be worked to form the shapes provided for in respect of the goods of heading 44.09, curved, corrugated, perforated, cut or formed to shapes other than square or rectangular or submitted to any other operation provided it does not give them the character of articles of other headings.
- 5.- Heading 44.17 does not apply to tools in which the blade, working edge, working surface or other working part is formed by any of the materials specified in Note 1 to Chapter 82.
- 6.- Subject to Note 1 above and except where the context otherwise requires, any reference to "wood" in a heading of this Chapter applies also to bamboos and other materials of a woody nature.

Subheading Notes.

- 1.- For the purposes of subheading 4401.31, the expression "wood pellets" means by-products such as cutter shavings, sawdust or chips, of the mechanical wood processing industry, furniture-making industry or other wood transformation activities, which have been agglomerated either directly by compression or by the addition of a binder in a proportion not exceeding 3 % by weight. Such pellets are cylindrical, with a diameter not exceeding 25 mm and a length not exceeding 100 mm.
- 2.- For the purposes of subheading 4401.32, the expression "wood briquettes" means by-products such as cutter shavings, sawdust or chips, of the mechanical wood processing industry, furniture making or other wood transformation activities, which have been agglomerated either directly by compression or by addition of a binder in a proportion not exceeding 3 % by weight. Such briquettes

are in the form of cubiform, polyhedral or cylindrical units with the minimum cross-sectional dimension greater than 25 mm.

3.- For the purposes of subheading 4407.13, “S-P-F” refers to wood sourced from mixed stands of spruce, pine and fir where the proportion of each species varies and is unknown.

4.- For the purposes of subheading 4407.14, “Hem-fir” refers to wood sourced from mixed stands of Western hemlock and fir where the proportion of each species varies and is unknown.

ANNEX

APPELLATION OF CERTAIN TROPICAL WOODS ¹

Pilot-name	Scientific names	Local names		
Abarco	<i>Cariniana pyriformis</i> Miers.	Venezuela	Bacu	
Abura	<i>Hallea ciliata</i> Leroy (Syn. <i>Mitragyna ciliata</i> Aubr. & Pellegr.)	Angola	Mivuku	
		Cameroon	Elolom	
		Congo	Vuku	
	<i>Hallea rubrostipulata</i> F. Leroy (Syn. <i>Mitragyna rubrostipulata</i> Harv.)	Côte d’Ivoire	Bahia	
		Equatorial Guinea	Elelon	
		Gabon	Elelom Nzam	
	<i>Hallea stipulosa</i> O. Kuntze (Syn. <i>Mitragyna stipulosa</i> O. Ktze)	Ghana	Subaha	
		Nigeria	Abura	
		Sierra Leone	Mboi	
		Uganda	Nzingu	
			Dem. Rep. of the Congo	Mvuku
			Zambia	Nzingu
			<i>France</i>	<i>Bahia</i>

Acacia	<i>Acacia auriculiformis</i> A.Cunn. ex Benth. <i>Acacia mangium</i> Willd.	Australia	Black Wattle, Brown Salwood
		Indonesia	Mangge Hutan, Tongke Hutan
		Malaysia	Kayu Safoda
		Papua New Guinea	Arr
		Thailand	Kra Thin Tapa <i>Brown Salwood,</i>
		UK	<i>Black Wattle</i> <i>Brown Salwood,</i>
USA	<i>Black Wattle</i>		

¹ Note :

The third column shows the commercial names used in the *exporting* countries, together with the name of the exporting country. The commercial names in use in the *importing* countries, when they differ from the pilot-names, are given in italics.

Pilot-name	Scientific names	Local names	
Acajou d'Afrique	<i>Khaya spp.</i> <i>Khaya ivorensis</i> A. Chev. (Syn. <i>Khaya klainei</i> Pierre ex A.Chev.)	Angola	Undia Nunu
		Cameroon	N'Gollon
		Côte d'Ivoire	Acajou Bassam
		Equatorial Guinea	Caoba del Galón
		Gabon	Zaminguila
		Ghana	Takoradi Mahogany
		Nigeria	Ogwango

Pilot-name	Scientific names	Local names	
		<i>France</i>	<i>Acajou Bassam</i>
		<i>Germany</i>	<i>Khaya Mahagoni</i>
		<i>UK</i>	<i>African Mahogany</i>
	<i>Khaya anthotheca</i> C. DC.	Angola	N'Dola
		Cameroon	Mangona
		Congo	N'Dola
		Côte d'Ivoire	Acajou Blanc,
			Acajou Krala
		Ghana	Ahafo
		Uganda	Munyama
		<i>France</i>	<i>Acajou Blanc</i>
		<i>Germany</i>	<i>Khaya Mahagoni</i>
	<i>Khaya grandifoliola</i> C. DC.	Côte d'Ivoire	Acajou à Grandes Feuilles
		Nigeria	Akuk,
			Benin Mahogany,
		Uganda	Eri Kire
		<i>France</i>	<i>Acajou à Grandes Feuilles</i>
			<i>Heavy African Mahogany</i>
		<i>UK</i>	

Pilot-name	Scientific names	Local names	
Adjouaba	<i>Dacryodes klaineana</i> (Pierre) H. J. Lam (Syn. <i>Pahylobus deliciosa</i> Pellegr.)	Dem. Rep. of the Congo Congo Gabon	Mouguengueri Safukala Assia, Igaganga, Ossabel
Afina	<i>Strombosia glaucescens</i> Engl. <i>Strombosia pustulata</i> Oliv.	Côte d'Ivoire Nigeria	Poe Itako, Otingbo
Afrormosia	<i>Pericopsis elata</i> Van Meeuwen (Syn. <i>Afrormosia elata</i> Harms)	Cameroon Central African Republic Côte d'Ivoire Ghana Dem. Rep. of the Congo France	Obang Obang Assamela Kokrodua Ole, Bohala, Mohole Assamela, Oleo Pardo
Pilot-name	Scientific names	Local names	
Aielé	<i>Canarium schweinfurtii</i> Engl.	Angola	M'bili

Pilot-name	Scientific names	Local names	
		Cameroon	Abel
		Central African Republic	Gberi
		Congo	M'bili
		Gabon	Abeul, Ovili
		Ghana	Bediwunua, Eyere
		Equatorial Guinea	Abe
		Nigeria	Elemi
		Uganda	Mwafu
		Dem. Rep. of the Congo	Bidikala, M'bidikala
		Sierra Leone	Billi
		<i>UK</i>	<i>Canarium</i>
Aiéouéko	<i>Dimorphandra spp.</i>		
Akak	<i>Duboscia viridiflora</i> (K.Schum.) Mildbr.		
Ako	<i>Antiaris toxicaria</i> subsp. <i>africana</i> (Engl.) C.C.Berg (Syn. <i>Antiaris africana</i> Engl.) <i>Antiaris toxicaria</i> subsp. <i>welwitschii</i> (Engl.) C.C.Berg.	Angola Côte d'Ivoire Ghana Nigeria	Sansama Ako, Akede Chenchen, Kyenkyen Oro,

Pilot-name	Scientific names	Local names	
	(Syn. <i>Antiaris welwitschii</i> Engl.)	Tanzania Uganda Dem. Rep. of the Congo <i>Germany</i> <i>UK</i>	Ogiovu Mlulu, Mkuzu Kirundu, Mumaka Bonkonko, Bonkongo <i>Antiaris</i> <i>Antiaris</i>
Akossika	<i>Scottellia</i> spp. <i>Scottellia coriacea</i> A. Chev.	Cameroon Central African Republic Gabon Ghana Liberia Nigeria <i>Germany</i> <i>Italy</i> <i>UK</i>	Ngobisolo Kelembicho Bilogh-Bi-Nkele Koroko, Kruku Korokon Odoko <i>Odoko</i> <i>Odoko</i> <i>Odoko</i>
Alan	<i>Shorea albida</i> Sym.	Malaysia	Alan-Batu,

Pilot-name	Scientific names	Local names	
		UK	<i>Gommier blanc</i> <i>Gum tree,</i> <i>Mexican White Beach,</i> <i>Turpentine Tree,</i> <i>West Indian Birch</i>
Almendrillo	<i>Taralea oppositifolia</i> Aubl. (Syn. <i>Coumarouna oppositifolia</i> (Willd.)Taub.)	South America	Cumaru Rana, Shihuahuaco, Tarala
Alumbi	<i>Julbernardia seretii</i> Troupin (Syn. <i>Berlinia seretii</i> De Wild.)		
Amapa	<i>Brosimum parinarioides</i> Ducke	Brazil	Amapá Doce
Amapola	<i>Pseudobombax ellipticum</i> (Kunth) Dugand		
Amberoi	<i>Pterocymbium beccarii</i> K. Schum.	Indonesia Malaysia Myanmar Philippines Thailand	Kelumbuk, Papita Melembu, Teluto, Keluak Sawbya Taluto Oi-chang,

Pilot-name	Scientific names	Local names	
			Po-ikeng, Po-kradang
Amourette	<i>Brosimum guianense</i> (Aubl.) Huber	French Guiana Peru Suriname Venezuela UK	Lettre Mouchete, Mourette Cashiba Playa, Waira Caspi Belokoro, Peni-Paia, Poevinga Palo de Oro <i>Snakewood</i>
Andira	<i>Andira spp.</i>	Brazil Colombia Ecuador French Guiana Guyana Mexico	Acapurana, Almendo de Rio, Andira Uchi, Angelim Congo Moton Saint Martin Rouge Bat Seed, Koraro Maquilla

Pilot-name	Scientific names	Local names	
		Peru Suriname Trinidad and Tobago Venezuela	Quinillo Colorado Rode Kabbes Angelin Sarrapio Montanero
Pilot-name	Scientific names	Local names	
Andiroba	<i>Carapa guianensis</i> Aubl. <i>Carapa procera</i> DC.	Brazil Colombia Costa Rica Ecuador Guyana French Guiana Honduras Panama	Andiroba, Carapa, Andirobeira, Andiroba Branca, Andiroba Vermelha Masabalo, Mazabalo Cedro Bateo, Cedro Macho Tangare, Figueroa Crabwood Carapa Bastard Mahogany, Cedro Macho Cedro Bateo, Cedro Macho

Pilot-name	Scientific names	Local names	
		Surinam Trinidad and Tobago Venezuela	Krappa Crappo Carapa, Masabalo
Andoung	<i>Monopetalanthus spp.</i> <i>Monopetalanthus coriaceus</i> Morel <i>Monopetalanthus durandii</i> Hallé & Normand <i>Monopetalanthus hedinii</i> (A.Chev.) Aubrev. <i>Monopetalanthus heitzii</i> Pellegr. <i>Monopetalanthus letestui</i> Pellegr.	Gabon	Andjung, Andoung de heitz, Ekop, Ekop-mayo, N'Douma, Zoele
Angelim	<i>Hymenolobium spp.</i>	Brazil French Guiana Suriname	Angelim Amarelo, Angelim da Mata, Angelim Pedra, Angelim Rosa, Mirarena, Sapupira Amarella Saint Martin Gris, Saint Martin Jaune Makkakabes, Saandoe

Pilot-name	Scientific names	Local names	
Angelim rajado	<i>Marmaroxylon racemosum</i> (Ducke) Killip.	Brazil French Guiana Guyana Suriname	Angelim Rajado, Ingarana da Terra Firma, Ingarana, Bois Serpent Snakewood Bostamarinde Sneki Oedoe
Angelim vermelho	<i>Dinizia excelsa</i> Ducke	Brazil Guyana	Angelim Falso, Angelim Ferro, Angelim Pedra, Faveira Grande, Faveira Preta, Gurupa Parakwa
Pilot-name	Scientific names	Local names	
Angueuk	<i>Ongokea gore</i> Pierre	Cameroon Côte d'Ivoire Gabon Dem. Rep. of the Congo	Andjek, Angueuk Kouero Andjek, Angueuk Boleko

Pilot-name	Scientific names	Local names	
Aniégré (Aningré)	<p><i>Aningeria spp.</i></p> <p><i>Aningeria robusta</i> Aubr. & Pellegr.</p> <p><i>Aningeria altissima</i> Aubr. & Pellegr. (Syn. <i>Sideroxylon altissimum</i> Hutch. & Dalz.)</p> <p><i>Pouteria superba</i> A.Chev. (Syn. <i>Aningeria superba</i> A. Chev.)</p> <p>Syn. <i>Malacantha superba</i> Verm.)</p> <p><i>Chrysophyllum giganteum</i> A.Chev (Syn. <i>Gambeyobotrys gigantea</i> (A.Chev.) Aubrev.)</p>	<p>Angola</p> <p>Central African Republic</p> <p>Congo</p> <p>Côte d'Ivoire</p> <p>Ethiopia</p> <p>Kenya</p> <p>Nigeria</p> <p>Uganda</p> <p>Dem. Rep. of the Congo</p> <p>Germany</p> <p>Italy</p> <p>UK</p>	<p>Mukali, Kali</p> <p>M'Boul</p> <p>Mukali, N'Kali</p> <p>Aningueri blanc, Aniegre</p> <p>Kararo</p> <p>Muna, Mukangu</p> <p>Landojan</p> <p>Osan</p> <p>Tutu</p> <p><i>Aningré-Tanganyika Nuss</i></p> <p><i>Tanganyika Nuss</i></p> <p><i>Aningeria</i></p>
Apobeau	<i>Brevia leptosperma</i> (Baehni) Heine		
Araribà	<i>Centrolobium spp.</i>	Brazil Ararauba, Ararauva	

Pilot-name	Scientific names	Local names
		Colombia Ecuador Panama Paraguay Venezuela Guayacan Hobo, Balaustre Amarillo Guayaquil Amarillo Guayaquil Morosimo Balaustre, Guayacan Hobo
Arisauro	<i>Vatairea guianensis</i> Aubl.	Brazil Amargoso, Gele Kabbes, Inkassa, Yonko
Aromata	<i>Clathrotropis macrocarpa</i> Ducke	South America Alma negra, Cabari, Sapan, Timbo Pau, Timbo Rana
Assacù	<i>Hura crepitans</i> L.	Bolivia Brazil Colombia Ecuador Guyana French Guiana Ochoco Assacu Ceiba Lechosa Habillo Sandbox Bois du Diable,

Pilot-name	Scientific names	Local names	
		Peru Suriname Venezuela USA	Sablier Catahua Possentrie, Possum, Ura Wood Ceiba Habbillo, Jabillo <i>Possumwood</i>
Pilot-name	Scientific names	Local names	
Assas	<i>Bridelia aubrevillei</i> Pellegr.		
Avodiré	<i>Turraeanthus africana</i> Pellegr.	Côte d'Ivoire Ghana Liberia Nigeria Dem. Rep. of the Congo <i>Belgium</i>	Avodiré Apapaye Blimah-Pu Apaya M'Fube, Lusamba <i>Lusamba</i>
Awoura	<i>Julbernardia pellegriniana</i> Troupin (Syn. <i>Paraberlinia bifoliolata</i> Pellegr.)	Cameroon Gabon	Ekop-Beli Awoura, Beli

Pilot-name	Scientific names	Local names	
		France Germany	Zebrali Zebrali
Ayous (Obéché)	<i>Triplochiton scleroxylon</i> K. Schum.	Cameroon Central African Republic Côte d'Ivoire Equatorial Guinea Ghana Nigeria France Germany UK USA	Ayous M'Bado Samba Ayus Wawa Arere, Obeche Samba, Abachi Wawa Obeche or Samba
Azobé	<i>Lophira alata</i> Banks ex Gaertn. (Syn. <i>Lophira procera</i> A. Chev.)	Cameroon Congo Côte d'Ivoire Equatorial Guinea Gabon	Bongossi Bonkolé Azobé Akoga Akoga

Pilot-name	Scientific names	Local names	
		Ghana Nigeria Sierra Leone <i>Germany</i> <i>UK</i>	Kaku Ekki, Eba Hendui <i>Bonkole,</i> <i>Bongossi</i> <i>Ekki</i>
Balata pomme	<i>Chrysophyllum sanguinolentum</i> (Pierre) Baehni	South America	Assopokballi, Balata Pommier, Balata Saignant, Barataballi, Bois Cochon, Suitiamini
Pilot-name	Scientific names	Local names	
Balau red	<i>Shorea spp.</i> <i>Shorea balangeran</i> (Korth.) Burck <i>Shorea collina</i> Ridl. <i>Shorea guiso</i> Blume	Indonesia Malaysia	Belangeran, Balau Merah Balau Laut Merah, Damar Laut Merah, Balau Membatu, Balau Merah, Red Selangan Batu,

Pilot-name	Scientific names	Local names	
	<p><i>Shorea inaequilateralis</i> Sym.</p> <p><i>Shorea kunstleri</i> King</p> <p><i>Shorea ochrophloia</i> Strugnell ex Desch.</p>	<p>Philippines</p> <p>Thailand</p> <p>Germany</p> <p>UK</p>	<p>Membatu, Seri, Selangan Batu Merah, Seraya Sirup, Selangan Batu No. 1, Sengawan, Semayur, Empenit-Meraka Guijo, Gisok Makata, Chankhau <i>Red Balau</i> <i>Red Balau</i></p>
Pilot-name	Scientific names	Local names	
Balau yellow	<p><i>Shorea spp.</i></p> <p><i>Shorea argentea</i> C.F.C. Fisher</p> <p><i>Shorea atrinervosa</i> Sym.</p> <p><i>Shorea balangeran</i> (Korth.) Burck</p> <p><i>Shorea barbata</i> Brandis</p> <p><i>Shorea ciliata</i> King</p>	<p>India</p> <p>Indonesia</p>	<p>Sal Bangkirai, Agelam, Benuas, Brunas, Selangan batu,</p>

Pilot-name	Scientific names	Local names	
Balsa	<p><i>Ochroma lagopus</i> Sw.</p> <p><i>Ochroma pyramidale</i> (Cav. ex Lam.) Urb.</p>	<p>Bolivia</p> <p>Brazil</p> <p>Colombia</p> <p>Central America</p> <p>Ecuador</p> <p>El Salvador</p> <p>Guatemala</p> <p>Honduras</p> <p>Nicaragua</p> <p>Peru</p> <p>Trinidad and Tobago</p> <p>Venezuela</p>	<p>Tami</p> <p>Pau de Balsa</p> <p>Lanu</p> <p>Balsa</p> <p>Balsa</p> <p>Algodon</p> <p>Lanilla</p> <p>Guano,</p> <p>Balsa</p> <p>Gatillo</p> <p>Balsa,</p> <p>Topa,</p> <p>Palo de Balsa</p> <p>Bois flot</p> <p>Balso</p>
Balsamo	<i>Myroxylon balsamum</i> Harms.	<p>Mexico</p> <p>Peru</p> <p>France</p>	<p>Arbol del Bálsamo,</p> <p>Bálsamo,</p> <p>Bálsamo de Perú o de Tolu</p> <p>Myroxylon</p> <p><i>Baumier du Pérou</i></p>

Pilot-name	Scientific names	Local names	
Banga-wanga	<i>Amblygonocarpus andongensis</i> Exell & Torre (Syn. <i>Amblygonocarpus obtusangulus</i> (Oliv.) Harms)		
Baromalli	<i>Catostemma fragrans</i> Benth.	South America	Arenillo, Baramalli, Baraman, Baramanni, Flambeau Rouge, Kajoewaballi
Basralocus	<i>Dicorynia guianensis</i> Amshoff & Vouacapoua	Brazil French Guiana Suriname	Angelica do Para, Tapainuna Angelique Basralokus, Barakaroeballi
Batai	<i>Paraserianthes falcataria</i> (L.) I.C.Nielsen (Syn. <i>Albizia falcataria</i> (L.) Fosberg)	Philippines Indonesia Malaysia	Falcata, Moluccan sau Jeungjing, Sengon laut, Sikat Batai, Kayu machis, Puah

Pilot-name	Scientific names	Local names	
		UK	<i>Indonesian albizia</i>
Batibatra	<i>Enterolobium schomburgkii</i> Benth.	Brazil French Guiana Suriname	Batibatra, Fava de Rosca, Fava Orelha de Macaco, Fava Orelha de Negro, Timbauba, Timborana Acacia Franc, Bougou Bati Batra Tamaren Prokoni
Pilot-name	Scientific names	Local names	
Benuang	<i>Octomeles sumatrana</i> Miq.	Indonesia Papua New Guinea Philippines	Benuang, Binuang Bini, Winuang Erima, Irima, Ilimo Binuang
Bété (Mansonia)	<i>Mansonia altissima</i> A. Chev.	Cameroon Côte d'Ivoire Ghana Nigeria	Koul Bété Aprono Ofun

Pilot-name	Scientific names	Local names	
Bilinga	<p><i>Nauclea diderrichii</i> Merr. (Syn. <i>Sarcocephalus diderrichii</i> De Wild. Syn. <i>Nauclea trillesii</i> Merr.) <i>Nauclea xanthoxylon</i> (A.Chev.) Aubrév. (Syn. <i>Sarcocephalus xanthoxylon</i> A. Chev.) <i>Nauclea gillettii</i> De Wild. Merr.</p>	<p>Angola Benin Cameroon Central African Republic Congo Côte d'Ivoire Dem. Rep. of the Congo Equatorial Guinea Ghana Gabon Nigeria Sierra Leone Uganda <i>Germany</i> <i>UK</i></p>	<p>Engolo Opepe Akondoc Kilu Linzi, Mokesse, N'Gulu-Maza Badi Bonkingu, N'Gulu-Maza Aloma Kusia Bilinga Opepe Bundui Kilingi <i>Aloma</i> <i>Opepe</i></p>

Pilot-name	Scientific names	Local names	
Billian	<i>Eusideroxylon zwageri</i> Teijsm. & Binn.	Indonesia Philippines	Onglen, Un Tambulian
Bintangor	<i>Calophyllum spp.</i>	Indonesia Madagascar Malaysia Myanmar New Caledonia Papua New Guinea Philippines Solomon Islands Sri-Lanka Thailand Vietnam Vanuatu	Bintangur Vintanina Bintangor, Penaga Sultan Champa Tamanou Calophyllum Bansanghal, Vutalau Koila Domba-Gass Poon Cong, Mu-u Tamanou
Bitis	<i>Madhuca spp.</i>	Southeast Asia	Belian, Betis
Bodioa	<i>Anopyxis klaineana</i> Pierre ex Engl.		

Pilot-name	Scientific names	Local names	
	(Syn. <i>Anopyxis ealaensis</i> (De Wild) Sprague)		
Pilot-name	Scientific names	Local names	
Bois rose femelle	<i>Aniba rosaeodora</i> Ducke (Syn. <i>Aniba duckei</i> Kosterm.)	Brazil	Pau-Rosa
Bomanga	<i>Brachystegia laurentii</i> Louis. <i>Brachystegia mildbraedii</i> Harms (Syn. <i>Brachystegia nzang</i> Pellegr.) <i>Brachystegia zenkeri</i> Harms	Cameroon Congo Dem. Rep. of the Congo Gabon France UK	Ekop-Evene, Ekop-Leke Bomanga Bomanga, Nzang Yegna <i>Ariella</i> <i>Ariella</i>
Bossé clair	<i>Guarea cedrata</i> Pellegr. <i>Guarea laurentii</i> De Wild.	Côte d'Ivoire Ghana Nigeria Dem. Rep. of the Congo Germany UK	Bossé Kwabohoro Obobo Nofua Bosasa <i>Bossé</i> <i>Scented Guarea</i>

Pilot-name	Scientific names	Local names	
Bossé foncé	<i>Guarea thompsonii</i> Sprague & Hutch.	Côte d'Ivoire Kenya Nigeria Dem. Rep. of the Congo Germany UK	Mutigbanaye Bolon Obobo Nekwi Diampi <i>Diampi</i> <i>Black Guarea</i>
Botong	<i>Barringtonia asiatica</i> (L.) Kurz.	Southeast Asia	Fish Poison Tree, Sea Poison Tree
Breu-sucuruba	<i>Trattinickia</i> spp.	Brazil	Amesclão, Breu Preto, Mangue, Morcegueira, Ulu
Bubinga	<i>Guibourtia</i> spp. <i>Guibourtia demeusei</i> (Harms) J. Léon. <i>Guibourtia pellegriniana</i> J. Léon. <i>Guibourtia tessmannii</i> (Harms) J. Léon.	Cameroon Gabon UK	Essingang Buvenga <i>Kevasingo</i>
Pilot-name	Scientific names	Local names	

Pilot-name	Scientific names	Local names	
Burada	<i>Parinari campestris</i> Aubl.	Brazil	Parinari
		French Guiana	Fongouti Koko, Galette Blanc, Gris-Gris Blanc
		Guyana	Broad-Leaved Burada, Burada, Candlewood, Kupisini, Mahaicaballi, Makarai, Wamuk, Wamuku
		Suriname	Behoerada, Foengoe, Koesesini
		Venezuela	Guaray, Merecurillo
Burmese Ebony	<i>Diospyros burmanica</i> Kurz.	Myanmar	Burmese Ebony, Hpunmang, Maimakho-Ling, Mia-Mate-Si, Te

Pilot-name	Scientific names	Local names	
Burmese Rosewood	<i>Dalbergia oliveri</i> Gamble ex Prain	Myanmar	Ching-Chan, Ket-Daeng
Busehi	<i>Lebrunia bushaie</i> Staner		
Cabreùva	<i>Myrocarpus frondosus</i> Allem.	South America	Cabreùva Parda, Ibirà, Incienso, Oleo de Caboreiba, Oleo de Macaco, Oleo Pardo, Pagé, Payò
Cachimbo	<i>Cariniana decandra</i> Ducke		
Cambara (Jaboty)	<i>Erisma</i> spp. <i>Erisma uncinatum</i> Warm.	Brazil French Guiana	Quarubarana, Jaboty, Cedrinho, Cambara, Quarubatinga, Quaruba, Vermelha Jaboty, Manonti Kouali, Felli Kouali

Pilot-name	Scientific names	Local names	
		Peru Suriname Venezuela Germany	Cambara Singri-Kwari Mureillo Cambara
Canalete	<i>Cordia spp.</i>	Argentina Brazil Colombia Cuba Mexico Venezuela	Loro Negro Louro Pardo Canalete Anacahuite, Baria Amapa Asta, Bocote, Cupane, Siricote Canalete
Pilot-name	Scientific names	Local names	
Canelo	<i>Nectandra spp.</i> <i>Ocotea spp.</i>	Brazil Central America	Louro Louro Branco, Louro Inhamui Aguacatillo Laurel

Pilot-name	Scientific names	Local names	
		Colombia Ecuador French Guiana Guyana Peru Suriname Trinidad and Tobago Venezuela	Amarillo Laurel, Canelo Amarillo, Jigua Amarillo Tinchi Cedre Apici Kereti-Silverballi Moena Amarilla Pisi Laurier Laurel
Canelón	<i>Aniba guianensis</i> Aubl.		
Capomo	<i>Brosimum alicastrum</i> Sw.	South America	Charo, Ramón
Caracoli	<i>Anacardium excelsum</i> Skeels	Brazil Colombia Ecuador Nicaragua Venezuela	Caju Assu, Caju da Matta Caracoli Maranon Espavel Caracoli
Castanheiro Para	<i>Bertholletia excelsa</i> Humb. & Bonpl.	Brazil	Castanha-do-Brasil, Castanha-do Pará,

Pilot-name	Scientific names	Local names	
		Colombia	Castanheira Canstana do Brasil, Canstana do Pará, Castaña, Castanha-do-Maranhao, Nuez del Brasil
		<i>France</i>	<i>Châtaigne du brésil,</i> <i>Noix du brésil</i> <i>Noix du pará</i>
		<i>UK</i>	<i>Brazil nut,</i> <i>Butter nut,</i> <i>Cream nut,</i> <i>Para nut</i>
Castanopsis	<i>Castanopsis spp.</i>		
Catiguà	<i>Trichilia catigua A. Juss.</i>		
Cativo	<i>Prioria copaifera</i> Griseb.	Colombia	Cativo, Trementino Amasamujer Copachu
		Costa-Rica	Cativo, Camibar

Pilot-name	Scientific names	Local names	
		Panama Venezuela	Cativo Muramo, Curucaí
Pilot-name	Scientific names	Local names	
Cedro	<i>Cedrela</i> spp. <i>Cedrela angustifolia</i> DC. (Syn. <i>Cedrela lilloi</i> C. de Candolle) <i>Cedrela fissilis</i> Vell. <i>Cedrela odorata</i> L.	Brazil French Guiana Guyana Honduras Suriname	Cedro Cedrat, Cedro Red Cedar Cedro, Cigarbox Ceder
Cedroi	<i>Tapirira</i> spp. <i>Tapirira guianensis</i> Aubl.	Guyana	Warimia
Celtis d'Afrique (Diania, Ohia)	<i>Celtis</i> spp. <i>Celtis adolfi-friderici</i> Engl. <i>Celtis brieiyi</i> De Wild. <i>Celtis gomphophylla</i> Baker (Syn. <i>Celtis durandii</i> Engl.)	Benin Cameroon Central African Republic Dem. Rep. of the Congo Congo	Bawe Odou, Odou Vrai Balze Bolunde, Diania, Kayombo Edou, Kiliakamba

Pilot-name	Scientific names	Local names	
	<p><i>Celtis mildbraedii</i> Engl.</p> <p><i>Celtis tessmannii</i> Rendle</p> <p><i>Celtis zenkeri</i> Engl.</p>	<p>Côte d'Ivoire</p> <p>Gabon</p> <p>Ghana</p> <p>Kenya</p> <p>Liberia</p> <p>Nigeria</p> <p>Uganda</p> <p>Germany</p> <p>UK</p>	<p>Asan,</p> <p>Ba,</p> <p>Lohonfe</p> <p>Engo,</p> <p>Celtis,</p> <p>Esa-Kokoo,</p> <p>Esa-Kosua</p> <p>Shiunza</p> <p>Lokonfi</p> <p>Dunki,</p> <p>Ita,</p> <p>Zuwo</p> <p>Ekembe-Bakaswa,</p> <p>Namanuka</p> <p><i>Celtis</i></p> <p><i>Red-Fruited White-Stinkwood</i></p>
Cerejeira	<p><i>Amburana cearensis</i> (Allemão) A. C. Sm.</p>	<p>Argentina</p>	<p>Roble Criollo,</p> <p>Roble del País,</p> <p>Roble,</p> <p>Palo Trébol,</p> <p>Trébol</p>

Pilot-name	Scientific names	Local names	
		Bolivia Brazil Paraguay Peru	Roble Americano Amburana, Cerejeira, Cumarú de Cheiro, Umburana Trébol Ishipingo, Sorioco
Pilot-name	Scientific names	Local names	
Champak	<i>Michelia spp.</i> (Syn. <i>Magnolia spp.</i>)	Myanmar Philippines	Saga, Sagawa, Sanga Hangilo, Sandit
Checham	<i>Metopium brownei</i> Roxb.	Central and South America	Caribbean Rosewood Black Poisonwood
Chengal	<i>Balanocarpus heimii</i> King.	Indonesia Malaysia Thailand	Penak-Bunga, Penak-Sabut, Penak-Tembaga Chengal Takian Chan

Pilot-name	Scientific names	Local names	
Chicha / Xixa	<i>Sterculia spp.</i> <i>Sterculia apetala</i> (Jacq.) Karst.	Bolivia Brazil Colombia Cuba Ecuador French Guiana Guyana Mexico Peru Puerto Rico Suriname Trinidad and Tobago Venezuela	Mani Achicha, Chicha, Tacacazeiro Camajura Anacaguita Cacao de Mote, Sapote, Saput, Zapote Kobe Maho Bellota, Chiapas Huarmi-Caspi, Zapote Silvestre Anacaguita Jahoballi, Kobehe, Okro-Oedoe Mahoe Camoruco, Mayagua,

Pilot-name	Scientific names	Local names	
			Sunsun
Cocobolo	<i>Dalbergia retusa</i> Hemsl.		
Comino Crespo	<i>Aniba perutilis</i> Hemsl.	Bolivia Brazil Colombia Peru UK	Coto, Coto Piquiante Laurel Amarelo, Pau Rosa Aceite de Palo, Caparrapi, Chachajo, Comino, Comino Canelo, Comino Real, Laurel Comino, Punte Comino, Ishpingo Chico, Moena Amarilla, Muena Negro <i>Keriti</i>
Pilot-name	Scientific names	Local names	
Cogotali	<i>Letestua durissima</i> Lecomte	Congo	Cogotali

Pilot-name	Scientific names	Local names	
		Gabon	Kong-Afane
Copaiba	<i>Copaifera spp.</i>	Argentina Brazil Colombia Panama Venezuela	Timbo-y-Ata Copaibarana, Copahyba Canime, Copaiba Cabino Blanco, Camiba Cabimo, Palo de Aceite
Cordia d'Afrique	<i>Cordia spp.</i> <i>Cordia africana</i> Lam. (Syn. <i>Cordia abyssinica</i> R. Br. Syn. <i>Cordia holstii</i> Gürke ex Engl.) <i>Cordia millenii</i> Baker <i>Cordia platythyrsa</i> Baker	Cameroon Central African Republic Congo Ethiopia Gabon	Ebais, Ebe Sumba Makobokobo, Mringamringa, Mringaranga, Mukumari Auhi, Awhi, Ekhi Ebais, Ebe

Pilot-name	Scientific names	Local names	
		Nigeria	Omo
		Uganda	Mukebu
		<i>UK</i>	<i>African Cordia,</i> <i>East African cordia,</i> <i>Large-leafed cordia,</i> <i>Sudan teak</i>
Coula	<i>Coula edulis</i> Baill.		
Crabwood d'Afrique	<i>Carapa spp.</i> <i>Carapa grandiflora</i> Sprague	Côte d'Ivoire	Alla,
			Dona
		Ghana	Bete,
			Krupi
		Liberia	Toon-kor-dah
		Nigeria	Agogo
		Sierra Leone	Gobi,
			Kowi
		Uganda	Mujogo,
			Mutongana
		<i>USA</i>	<i>African Crabwood</i>
		<i>UK</i>	<i>African Crabwood</i>

Pilot-name	Scientific names	Local names	
Cristobal granadillo	<i>Platymiscium pleiostachyum</i> Donn. Sm	South America	Jacaranda do brejo
Pilot-name	Scientific names	Local names	
Cumaru	<i>Dipteryx spp.</i>	Bolivia Brazil Colombia Guyana French Guiana Honduras Peru Suriname Venezuela	Almendrillo Cumaru, Cumaru Ferro, Cumarurana Sarrapia Kumaru, Tonka Bean Gaiac de Cayenne, Tonka Ebo Charapilla, Shihuahuaco Amarillo Koemaroe, Tonka Sarrapia
Cupiuba	<i>Goupia glabra</i> Aubl.	Brazil Colombia	Cachaceiro, Copiuva, Cupiuba Chaquiro, Saino,

Pilot-name	Scientific names	Local names	
		French Guiana Guyana Peru Suriname Venezuela <i>UK</i>	Sapino Goupi Copi, Kabukalli Capricornia Koepi Congrio Blanco <i>Kabulalli</i>
Curupay	<i>Anadenanthera colubrina</i> (Vell.) Brenan	South America	Angico, Cebil, Huilco, Vilca, Wilco
Dabéma	<i>Piptadeniastrum africanum</i> Brenan (Syn. <i>Piptadenia africana</i> Hook. f.)	Cameroon Congo Côte d'Ivoire Equatorial Guinea Gabon Ghana Liberia Nigeria	Atui N'Singa Dabema Tom Toum Dahoma Mbeli Agboin,

Pilot-name	Scientific names	Local names	
		Uganda Sierra Leone Dem. Rep. of the Congo UK	Ekhimi Mpewere Mbele, Guli Bokungu, Likundu <i>Dahoma,</i> <i>Ekhimi</i>
Pilot-name	Scientific names	Local names	
Dibétou	<i>Lovoa spp.</i> <i>Lovoa brownii</i> Sprague <i>Lovoa swynnertonii</i> Baker f. <i>Lovoa trichilioides</i> Harms (Syn. <i>Lovoa klaineana</i> Pierre)	Cameroon Côte d'Ivoire Equatorial Guinea Gabon Ghana Kenya Nigeria	Bibolo Dibétou Nivero, Embero Eyan Dubini-Biri, Mpengwa Mukongoro Mukusu Apopo,

Pilot-name	Scientific names	Local names	
		<p>Sierra Leone</p> <p>Dem. Rep. of the Congo</p> <p>Uganda</p> <p>France</p> <p>UK</p> <p>USA</p>	<p>Sida,</p> <p>Anamenila</p> <p>Wnaimeï</p> <p>Lifaki-Maindu,</p> <p>Bombulu</p> <p>Nkoba</p> <p><i>Noyer d’Afrique,</i></p> <p><i>Noyer du Gabon</i></p> <p><i>African Walnut, Tigerwood</i></p> <p><i>Tigerwood, Uganda Walnut</i></p> <p><i>Congowood</i></p>
Difou	<p><i>Morus lactea</i> Mildbr.</p> <p><i>Morus mesozygia</i> Stapf</p>	<p><i>Portugal</i></p> <p><i>France</i></p> <p><i>UK</i></p>	<p><i>Chocobondo</i></p> <p><i>Mûrier du Sénégal</i></p> <p><i>East African mulberry,</i></p> <p><i>African mulberry,</i></p> <p><i>Uganda mulberry</i></p>
Divida	<p><i>Scorodophloeus zenkeri</i> Harms</p>		

Pilot-name	Scientific names	Local names	
Djohar	<p><i>Senna siamea</i> (Lam.) H.S.Irwin & Barneby.</p> <p>(Syn. <i>Cassia siamea</i> (Lam.) H.S.Irwin & Barneby)</p>	<p>Southeast Asia</p> <p><i>France</i></p>	<p>Bombay Blackwood, Iron Wood, Kassod Tree, Siamese Senna, Thailand Shower, Yellow Cassia</p> <p><i>Casse de Siam</i></p>
Douka (Makoré)	<p><i>Tieghemella</i> spp.</p> <p><i>Tieghemella africana</i> Pierre (Syn. <i>Dumoria africana</i> Dubard)</p> <p><i>Tieghemella heckelii</i> Pierre ex Dubard (Syn. <i>Mimusops heckelii</i> Hutch. & Dalz.)</p>	<p>Côte d'Ivoire</p> <p>Ghana</p> <p>Equatorial Guinea</p> <p>Gabon</p>	<p>Makoré</p> <p>Baku, Abacu</p> <p>Okola</p> <p>Douka</p>
Pilot-name	Scientific names	Local names	
Doussié	<p><i>Afzelia africana</i> Smith</p> <p><i>Afzelia pachyloba</i> Eggeling & Dale</p> <p><i>Afzelia bipindensis</i> Harms (Syn. <i>Afzelia bella</i> Harms)</p>	<p>Angola</p> <p>Cameroon</p> <p>Congo</p> <p>Côte d'Ivoire</p>	<p>N'kokongo Uvala</p> <p>M'Banga, Doussié</p> <p>N'Kokongo</p> <p>Lingue, Azodau</p>

Pilot-name	Scientific names	Local names	
	<i>Afzelia cuanzensis</i> Oliv.	Ghana Mozambique Nigeria Senegal Sierra Leone Tanzania Dem. Rep. of the Congo <i>Germany</i> <i>Portugal</i> <i>UK</i> <i>USA</i>	Papao Mussacossa, Chanfuta Apa, Aligna Lingue Kpendei Mkora, Mbembakofi Bolengu <i>Afzelia</i> <i>Chafuta</i> <i>Afzelia</i> <i>Afzelia</i>
Drago	<i>Pterocarpus officinalis</i> Jacq.	South America <i>France</i>	Lagunero, Pallo de Poyo, Sangre, Sangre de Drago, Sangrillo <i>Mangle-médaille,</i>

Pilot-name	Scientific names	Local names	
		UK	<i>Mangle-rivière Palétuvier,</i> <i>Sang-dragon</i> <i>Blood-wood,</i> <i>Dragon's-blood</i>
Duabanga	<i>Duabanga grandiflora</i> (Roxb. ex DC.) Walpers	India Indonesia Malaysia Myanmar Papua New Guinea Philippines Thailand Vietnam	Lampati Ramdala Kalam Magas, Magaswith, Phay-Sung, Tagahas Myaukngo Duabanga Loktob Linkwai Phay
Dukali	<i>Parahancornia fasciculata</i> (Poir.) Benoist		
Durian	<i>Durio spp.</i>	Indonesia Malaysia	Durian Apa-Apa, Bengang,

Pilot-name	Scientific names	Local names	
			Durian, Durian Isa, Punggai <i>France</i> <i>Durion</i> <i>UK</i> <i>Durian</i>
Pilot-name	Scientific names	Local names	
Ebène d'Afrique (Ebène Madagascar)	 <i>Diospyros spp.</i> <i>Diospyros crassiflora</i> Hiern. (Syn. <i>Diospyros evila</i> Pierre ex A.Chev.) <i>Diospyros perrieri</i> Jum.	Benin Cameroon Central African Republic Congo Equatorial Guinea Gabon Nigeria	Cubaga, Ebène Epinde-pinde, Mavini, Mevini, Ndou Bingo, Ngoubou Mopini Ébano Evila Abokpo, Kanran, Nyareti Osibin

Pilot-name	Scientific names	Local names	
		Germany UK	Afrikanishes Ebenholz African ebony, Madagascar ebony
Ebène noire d'Asie	<i>Diospyros ebenum</i> J. Koen. <i>Diospyros vera</i> (Lour.) A.Chev. (Syn. <i>Diospyros ferrea</i> Willd.) <i>Diospyros melanoxylon</i> Roxb. <i>Diospyros mollis</i> Griff. <i>Diospyros mun</i> A.Chev. & Lecomte		
Ebène veinée d'Asie	<i>Diospyros celebica</i> Bakh. <i>Diospyros marmorata</i> R.Park. <i>Diospyros rumphii</i> Bakh.		
Ebiara	<i>Berlinia bracteosa</i> Benth. <i>Berlinia confusa</i> Hoyle. <i>Berlinia grandiflora</i> Hutch. & Delz.	Angola Benin Cameroon Congo Dem. Rep. of the Congo Côte d'Ivoire Gabon	M'possa Bagbe Abem, Essabem M'Possa M'Possa Melegba, Pocouli Ebiara

Pilot-name	Scientific names	Local names	
		Ghana Nigeria Sierra Leone <i>Germany</i> <i>UK</i>	Berlinia Ekpogoi Sarkpei <i>Berlinia</i> <i>Berlinia</i>
Pilot-name	Scientific names	Local names	
Ekaba	<i>Tetraberlinia spp.</i> <i>Tetraberlinia bifoliolata</i> (Harms) Hauman (Syn. <i>Berlinia bifoliolata</i> Harms) <i>Tetraberlinia tubmaniana</i> J. León.	Cameroon Congo Equatorial Guinea Gabon Liberia <i>Germany</i> <i>Netherlands</i> <i>Spain</i> <i>UK</i>	Ekop-Ribi Eko-Andoung Ekop Ekop-Andoung Hoh, Sikon <i>Ekop</i> <i>Ekop</i> <i>Ekaban</i> <i>Tetraberlinia</i>
Ekoune	<i>Coelocaryon preussii</i> Warb.	Cameroon Central African Republic Congo Dem. Rep. of the Congo	Nom Eteng Kolomeko Kikubi-Lomba Lomba-Kumbi

Pilot-name	Scientific names	Local names	
		Equatorial Guinea	Ekoune, Ekun
		Gabon	Ekoune, Ekun
		Nigeria	Egbenrin
Emien	<i>Alstonia boonei</i> De Wild. <i>Alstonia congensis</i> Engl. (Syn. <i>Alstonia gillettii</i> De Wild.)	Nigeria	Awun, Egbu
		Uganda	Mubajangalabi, Mujua, Mukoge, Musoga
		UK	<i>Alstonia</i> , <i>Pattern wood</i> , <i>Stool wood</i>
Essessang	<i>Ricinodendron spp.</i> <i>Ricinodendron africanum</i> Müll. Arg. <i>Ricinodendron heudelotii</i> Pierre ex Henckel	Benin	Muawa
		Congo	Erimado
		Côte d'Ivoire	Erimado
		Ghana	Erimado
		Mozambique	Muawa
		Togo	Erimado

Pilot-name	Scientific names	Local names	
	<i>Ricinodendron rautanenii</i> Schinz.	UK	<i>African Nut Tree,</i> <i>African Wood,</i> <i>African Wood-Oil Nut Tree,</i> <i>Cork Wood</i>
Essia	<i>Petersianthus macrocarpus</i> Liben (Syn. <i>Petersia africana</i> Welw.)	UK	<i>Esia</i>
Essoula	<i>Plagiostyles africana</i> Prain ex De Wild.		
Etimoé	<i>Copaifera mildbraedii</i> Harms <i>Copaifera salikounda</i> Heckel	Benin Cameroon Central African Republic Congo Côte d'Ivoire Dem. Rep. of the Congo Gabon Ghana Nigeria	Akpaflo Essak Bilombi Yama Etimoé Bofelele Andem-Evine Entedua Ovbialeke
Pilot-name	Scientific names	Local names	
Eveuss	<i>Klainedoxa buesgenii</i> Engl.	Cameroon Central African Republic	Ngon Oboro

Pilot-name	Scientific names	Local names	
	<i>Klainedoxa gabonensis</i> Pierre ex Engl.	Congo Côte d'Ivoire Dem. Rep. of the Congo Equatorial Guinea Gabon Ghana Nigeria	Kuma-kuma Kroma Ikele, Kuma-kuma Eves Eveuss Kruma Odudu
Evino	<i>Vitex ciliata</i> Pellegr. <i>Vitex pachyphylla</i> Baker		
Eyek	<i>Pachyelasma tessmannii</i> Harms		
Eyong	<i>Eribroma oblongum</i> Pierre ex A.Chev. (Syn. <i>Sterculia oblonga</i> Masters)	Cameroon Central African Republic Côte d'Ivoire Equatorial Guinea Gabon Ghana Nigeria	Bongele, Eyong Bongo Bi N'Chong, N'Zong N'Chong, N'Zong Ohaa Okoko

Pilot-name	Scientific names	Local names	
		UK	White Sterculia, Yellow Sterculia
Eyoum	<i>Dialium spp.</i> <i>Dialium bipindense</i> Harms. <i>Dialium dinklagei</i> Harms. <i>Dialium aubrevillei</i> Pellegr. <i>Dialium pachyphyllum</i> Harms.	Cameroon Congo Côte d'Ivoire Gabon Guinea-Bissau Liberia Mozambique Dem. Rep. of the Congo	Mfang, M'Fan Penzi Afambeou, Kofina Eyoum, Omvong Pau Veludo Ciania, Gbelle-Flu, Gia Kaba Ziba Bongola, Kasudu
Faro	<i>Daniellia spp.</i> <i>Daniellia klainei</i> Pierre <i>Daniellia ogea</i> Rolfe	Benin Cameroon Congo Côte d'Ivoire Dem. Rep. of the Congo	Jatin Nsou Singa N'Dola Faro Bolengu

Pilot-name	Scientific names	Local names	
	<i>Daniellia thurifera</i> Bennet	Equatorial Guinea Gabon Ghana Nigeria Sierra Leone <i>Germany</i> <i>UK</i>	N'Su Lonlaviol Ogea Oziya Gnessi <i>Daniellia</i> <i>Ogea</i>
Pilot-name	Scientific names	Local names	
Faveira	<i>Parkia multijuga</i> Benth.	Brazil Colombia Ecuador French Guiana Guyana	Fava Araba Tucupi, Fava Bolota, Faveira, Parica, Visgueiro Huarango, Rayo Tangama Dodomissinga, Kouatakaman Black Manariballi, Ipanai, Uya

Pilot-name	Scientific names	Local names	
		Peru	Goma Pashaco
		Suriname	Kwatakama
		Venezuela	Cascaron
Faveira Amargosa	<i>Vatairea paraensis</i> Ducke	Brazil	Angelim Amargoso, Aracuy, Fava Amarela, Fava Amargosa, Faveria Amarela, Faveira Amargosa, Faveria Bolacha
		Colombia	Guerra, Maqui
		Guyana	Arisauro, Bastard Purpleheart, Bauwau
		French Guiana	Inkassa, Yongo
		Honduras	Amargo
		Panama	Amargo
		Peru	Mari-Mari, Marupa del Bajo
		Suriname	Arisoeroe, Gele Kabbes,

Pilot-name	Scientific names	Local names	
			Geli-Kabissi
Fijian Sterculia	<i>Sterculia vitiensis</i> Seem.	Oceania	Waciwaci
Framiré	<i>Terminalia ivorensis</i> A. Chev.	Cameroon Côte d'Ivoire Ghana Liberia Nigeria Sierra Leone <i>UK</i>	Lidia Framiré Emeri Baji Idigbo, Black Afara Baji <i>Idigbo</i>
Formigueiro	<i>Triplaris cumingiana</i> Fisch. & C.A.Mey. (Syn. <i>Triplaris guayaquilensis</i> Wedd.)	Ecuador	Fernansanchez
Freijo	<i>Cordia goeldiana</i> Hub.	Brazil	Freijo Frei-Jorge
Pilot-name	Scientific names	Local names	
Fuma (Fromager)	<i>Ceiba pentandra</i> (L.) Gaertn. (Syn. <i>Ceiba thonningii</i> A. Chev. Syn. <i>Bombax pentandrum</i> L.)	Cameroon Congo Côte d'Ivoire	Doum Fuma Enia, Fromager

Pilot-name	Scientific names	Local names	
		Ghana Liberia Nigeria Sierra Leone Dem. Rep. of the Congo <i>France</i> <i>Germany</i> <i>UK</i>	Onyina Ghe Okha, Araba Ngwe, Banda Fuma <i>Fromager</i> <i>Ceiba</i> <i>Ceiba</i>
Gaiac	<i>Guaiacum spp.</i>	Mexico Venezuela <i>France</i> <i>Germany</i> <i>Netherlands</i> <i>Spain</i> <i>UK</i>	Palo Santo, Guayacancillo Guayacán <i>Gaiac</i> <i>Mexiko-Pockholz</i> <i>Pockhout</i> <i>Guayacán</i> <i>Guaiacum Wood</i>
Galacwood	<i>Bulnesia sarmientoi</i> Lorentz ex Griseb.		

Pilot-name	Scientific names	Local names	
Gale Silverballi	<i>Aniba hypoglauca</i> Sandwith (Syn. <i>Aniba ovalifolia</i> Mez.)	South America	Gale Silverballi, Garl, Kawioi, Kurero Shiruaballi, Kurero Silverballi, Moena Puchiri, Silverballi, Yellow Silverballi, Yellow Sweetwood
Gavilan	<i>Schizolobium amazonicum</i> Huber ex Ducke		Pashaco, Pino Chuncho
Gavilán Blanco	<i>Oreomunnea pterocarpa</i> Oerst.		
Geronggang	<i>Cratoxylum arborescens</i> (Vahl) Bl. <i>Cratoxylum arborescens</i> var. <i>miquelli</i> King <i>Cratoxylum glaucum</i> Korth. <i>Cratoxylum lingustrinum</i> Bl. <i>Cratoxylum polyanthum</i> Korth.	Indonesia Malaysia	Geronggang Mapat Mulu Selunus Gonggang Serungan
Pilot-name	Scientific names	Local names	
Gerutu	<i>Parashorea densiflora</i> Slooten & Sym.	India Indonesia	Tavoy Wood White Meranti

Pilot-name	Scientific names	Local names
	<p><i>Parashorea lucida</i> (Miq.) Kurz</p> <p><i>Parashorea parvifolia</i> Wyatt-Smith ex P.S.Ashton</p> <p><i>Parashorea smythiesii</i> Wyatt-Smith ex P.S.Ashton</p>	<p>Laos</p> <p>Malaysia</p> <p>Thailand</p> <p>Mai Hao</p> <p>Gerutu,</p> <p>Gerutu Pasir,</p> <p>Heavy White Seraya,</p> <p>Meranti Gerutu,</p> <p>Meruyun,</p> <p>Urat Mata Batu,</p> <p>Urat Mata Bukit,</p> <p>Urat Mata Daun Kechil,</p> <p>Khai Khieo</p>
Gheombi	<p><i>Sindoropsis letestui</i> (Pellegr.) J. Léon.</p> <p>(Syn. <i>Copaifera letestui</i> Pellegr.)</p>	<p>Cameroon</p> <p>Gabon</p> <p>Lumbandjii</p> <p>Gheombi,</p> <p>Ngom</p>
Goiabao	<p><i>Chrysophyllum lucentifolium</i> Cronquist</p> <p>(Syn. <i>Planchonella pachycarpa</i> Pires</p> <p>Syn. <i>Pouteria pachycarpa</i> Pires</p> <p>Syn. <i>Syzygiopsis pachycarpa</i> Ducke)</p>	<p>Brazil</p> <p>Abiu Casca,</p> <p>Abiurana,</p> <p>Abiurana Amarela,</p> <p>Abiurana Goiaba,</p> <p>Goiabao,</p> <p>Goyabao</p>
Gombé	<p><i>Didelotia africana</i> Baill.</p> <p><i>Didelotia idae</i> Oldem., de Wit & Léon.</p>	<p>Cameroon</p> <p>Côte d'Ivoire</p> <p>Ekop-Gombe,</p> <p>Gombe</p> <p>Broutou</p>

Pilot-name	Scientific names	Local names	
	<i>Didelotia letouzeyi</i> Pellegr.	Gabon Liberia Sierra Leone	Angok Bondu Timba
Greenheart	<i>Chlorocardium rodiei</i> (Schomb.) Rohwer, H.G.Richt. & van der Werff	Brazil Guyana Surinam Venezuela	Bibiru, Itauba Branca Bibiru, Demerara, Greenheart Beeberoe Groenhart Sipiroe Viruviru
Pilot-name	Scientific names	Local names	
Grenadille d'Afrique	<i>Dalbergia melanoxylon</i> Gutif. & Perr.	Chad Dem. Rep. of the Congo Ethiopia Kenya Namibia and South Africa	Tabum Kafundula Zobbi, Zebe Kikwaju, Mpingo, Poyi Driedoring Ebbhout, Mokelete,

Pilot-name	Scientific names	Local names	
		Uganda Zambia	Sebrahout, Swartdriedoring, Umbambangwe Motangu Chinsale, Kasalusalu, Mfwankomo, Mkelete, Mkumudwe, Msalu, Mukelete, Musonkomo Murwiti, Pulupulu
		Zimbabwe <i>UK</i>	<i>African blackwood,</i> <i>African ebony,</i> <i>Mugembe,</i> <i>Poyi</i>
Grigri	<i>Licania spp.</i>	Brazil Colombia	Anauerá, Caraipé, Turiuva Carbonero

Pilot-name	Scientific names	Local names	
		Costa Rica Guyana Mexico Peru Venezuela	Zapote Kautaballi, Konoko, Zapote Carbonero, Zapote Carbonero
Guágara	<i>Sabal mauritiiformis</i> Griseb. & H.Wendl.	South America	Catarata, Palma Amarga, Palma de Guagara, Palma de Vaca, Palmiche
Pilot-name	Scientific names	Local names	
Guariuba	<i>Clarisia racemosa</i> Ruiz. & Pav.	Bolivia Brazil Colombia Ecuador Peru	Murure Guariuba, Oitica Amarela, Oitica da Mata Aji, Guariuba Mata Palo, Moral Bobo, Pituca

Pilot-name	Scientific names	Local names	
			Capinuri, Guariuba, Murere, Turupay Amarillo
Haiari	<i>Alexa spp.</i>	Brazil Guyana Suriname	Melancieira Haiariballi Nekoe-Oedoe
Haldu	<i>Haldina cordifolia</i> (Roxb.) Ridsdale (Syn. <i>Adina cordifolia</i> (Roxb.) Hook. f.)	Cambodia India Indonesia Laos Malaysia Myanmar Philippines Sri Lanka Thailand Vietnam	Khvao, Kwao Haldu Lasi Thom Meraga Hnaw Adina, Haldu Kolon Kwao, Tong Lueang Gao-Vang
Hard Alstonia (Pulai)	<i>Alstonia angustiloba</i> Miq. <i>Alstonia macrophylla</i> Wall. ex G.Don.	Indonesia	Pulai, Sepati

Pilot-name	Scientific names	Local names	
	<p><i>Alstonia spatulata</i> Bl.</p> <p><i>Alstonia scholaris</i> (L.) R. Br.</p> <p><i>Alstonia pneumatophora</i> Back. ex Den Berger</p>	<p>Malaysia</p> <p>Myanmar</p> <p>Papua New Guinea</p> <p>Philippines</p> <p>Thailand</p> <p>Vietnam</p> <p><i>Australia</i></p> <p><i>India</i></p> <p><i>UK</i></p>	<p>Pulai</p> <p>Letok,</p> <p>Sega</p> <p>White Cheese Wood,</p> <p>Mike Wood</p> <p>Dita</p> <p>Thia</p> <p>Mo-Cua</p> <p><i>White Cheese Wood,</i></p> <p><i>Mike Wood</i></p> <p><i>Chaitanwood,</i></p> <p><i>Chatian</i></p> <p><i>Pagoda Tree,</i></p> <p><i>Patternwood</i></p>
Pilot-name	Scientific names	Local names	
Hevea	<i>Hevea brasiliensis</i> (Willd. ex A.Juss.) Müll.Arg.	<p>Brazil</p> <p>Guyana</p> <p>Malaysia</p> <p>Peru</p>	<p>Mapalapa,</p> <p>Seringa,</p> <p>Seringueira</p> <p>Hatti</p> <p>Hevea Wood</p> <p>Jeve,</p>

Pilot-name	Scientific names	Local names	
		Thailand Venezuela UK USA	Shirenga Rubber Tree Arbol de Caucho <i>Para Rubber Tree</i> <i>Rubber Wood</i>
Higuerilla	<i>Micandra spruceana</i> (Baill.) R. Shultes	Colombia Peru Venezuela	Reventillo, Yetcha Carapacho, Higuerilla Negra, Shiringa Masha Cunuri
Huruasa	<i>Abarema jupunba</i> (Willd.) Britton & Killip	Guyana	Ingarana, Tento Azul
Iatandza	<i>Albizia angolensis</i> Welw. <i>Albizia ferruginea</i> Benth.	Angola Benin Cameroon Congo Côte d'Ivoire Gabon Ghana	Zanzangue Agla Nyinfun Evouvous Sifou-Sifou Yatanza Iatandza Awiemfo-Samina,

Pilot-name	Scientific names	Local names	
		Liberia Nigeria Uganda Dem. Rep. of the Congo <i>UK</i>	Okuro Musase Ayinre-Ogo Mugavu, Nongo Elongwamba, Okuru <i>West African Albizia</i>
Ibirà Pytâ	<i>Peltophorum dubium</i> (Spreng.) (Syn. <i>Peltophorum vogelianum</i> Benth.) Taub	Argentina Brazil Paraguay	Canafistula Guarucaia Yvyrapyta
Idewa	<i>Haplormosia monophylla</i> Harms	Liberia	Black Gum, Liberian Black Gum
Igaganga	<i>Dacryodes igaganga</i> Aubr. & Pell.		
Ilomba	<i>Pycnanthus angolensis</i> (Welw.) Warb. (Syn. <i>Pycnanthus kombo</i> Baill.) Warb.	Angola Cameroon Congo Côte d'Ivoire Equatorial Guinea Gabon	Ilomba Eteng Ilomba Walélé Calabo Eteng

Pilot-name	Scientific names	Local names	
		Ghana Nigeria Sierra Leone Dem. Rep. of the Congo	Otié Akomu Kpoyéi Lolako, Lejonclo
Pilot-name	Scientific names	Local names	
Imbuia	<i>Ocotea porosa</i> Barosso (Syn. <i>Phoebe porosa</i> (Nees & Mart.) Mez.)	Brazil South America UK USA	Canela, Imbuia, Embuia Laurel <i>Brazilian Walnut</i> <i>Imbuya,</i> <i>Brazilian Walnut</i>
Inga	<i>Inga spp.</i>	Argentina Brazil French Guiana	Inga Inga, Ingazeira, Inga-Chi-Chi, Inga-Chi-Chica Bois Pagode, Bougouni, Lebi Oueko,

Pilot-name	Scientific names	Local names	
		Guyana	Oueko Kurang, Kwari, Kwarye, Maporokon, Yokar
		Honduras	Guama
		Peru	Shimbillo
		Suriname	Abonkini, Prokonie
Ingyin	<i>Pentacme siamensis</i> (Miq.) Kurz		
Inyak	<i>Antonia ovata</i> Pohl		
Ipé	<i>Handroanthus heptaphyllus</i> (Vell.) Mattos (Syn. <i>Tabebuia ipe</i> (Mart.) Standl.) <i>Handroanthus capitatus</i> (Bur & K.Schum) Sanwith (Syn. <i>Tabebuia capitata</i> Sandw.) <i>Handroanthus serratifolius</i> (Vahl) S.O.Grose	Argentina Bolivia Brazil Central America	Lapacho Ipé, Lapacho, Tajibo Ipé, Ipé Roxo, Pau d'Arco Amapa, Prieta, Cortez,

Pilot-name	Scientific names	Local names	
	<p>(Syn. <i>Tabebuia serratifolia</i> Nichols)</p> <p><i>Handroanthus impetiginosus</i> (Mart. ex DC.) Mattos</p> <p>(Syn. <i>Tabebuia impetiginosa</i> (Mart.) Standl.)</p>	<p>Colombia</p> <p>French Guiana</p> <p>Guyana</p> <p>Paraguay</p> <p>Peru</p> <p>Suriname</p> <p>Trinidad and Tobago</p> <p>Venezuela</p>	<p>Guayacan,</p> <p>Cortés</p> <p>Canaguante,</p> <p>Polvillo,</p> <p>Roble Morado</p> <p>Ebene verte</p> <p>Hakia,</p> <p>Ironwood</p> <p>Lapacho Negro</p> <p>Tahuari Negro,</p> <p>Ebano Verde</p> <p>Groenhart</p> <p>Poui,</p> <p>Yellow Poui</p> <p>Acapro,</p> <p>Araguaney</p>
Pilot-name	Scientific names	Local names	
Iroko	<p><i>Milicia spp.</i></p> <p><i>Milicia excelsa</i> C.C. Berg</p> <p>(Syn. <i>Chlorophora excelsa</i> (Welw.) Benth.)</p>	<p>Angola</p> <p>Cameroon</p> <p>Congo</p> <p>Côte d'Ivoire</p> <p>East Africa</p>	<p>Moreira</p> <p>Abang</p> <p>Kambala</p> <p>Iroko</p> <p>Mvuli,</p>

Pilot-name	Scientific names	Local names	
	<p><i>Milicia regia</i> C.C. Berg</p> <p>(Syn. <i>Chlorophora regia</i> A. Chev.)</p>	<p>Equatorial Guinea</p> <p>Gabon</p> <p>Ghana</p> <p>Liberia</p> <p>Mozambique</p> <p>Nigeria</p> <p>Sierra Leone</p> <p>Dem. Rep. of the Congo</p> <p><i>Belgium</i></p>	<p>Mvule</p> <p>Abang</p> <p>Abang,</p> <p>Mandji</p> <p>Odum</p> <p>Semli</p> <p>Tule Mufula</p> <p>Iroko</p> <p>Semli</p> <p>Lusanga,</p> <p>Molundu,</p> <p>Mokongo</p> <p><i>Kambala</i></p>
Itaùba	<i>Mezilaurus spp.</i>	<p>Brazil</p> <p>French Guiana</p> <p>Suriname</p>	<p>Louro Itauba</p> <p>Taub Jaune</p> <p>Kaneelhout</p>
Izombé	<i>Testulea gabonensis</i> Pellegr.	<p>Cameroon</p> <p>Congo</p> <p>Gabon</p>	<p>Rone</p> <p>N'Gwaki</p> <p>Ake,</p> <p>Akewe,</p> <p>Izombe,</p>

Pilot-name	Scientific names	Local names	
			N'Komi
Jacareuba	<i>Calophyllum brasiliense</i> Cambess.	Brazil	Árbol de santa María, Calophylle du Brésil, Guanandi, Maria, Santa Maria
Pilot-name	Scientific names	Local names	
Jatoba	<i>Hymenaea courbaril</i> L.	Brazil French Guiana Central and South America, Caribbean Suriname UK	Jatobá Gomme Animée, Pois Confiture Algarrobo, Algarrobo de la Antillas, Algarrobo das Antilhas, Azucar, Cuapinol, Curbaril, Guapinol, Huayo, Jataí, Jutaby Rode Lokus

Pilot-name	Scientific names	Local names	
			<i>Brazilian Cherry,</i> <i>Brazilian Copal,</i> <i>Cayenne Copal,</i> <i>Copal,</i> <i>Demarara Copal,</i> <i>Kerosene Tree,</i> <i>Stinking Toe,</i> <i>Latin American Locust,</i> <i>West Indian Locust</i>
Jelutong	<i>Dyera costulata</i> Hook. f. <i>Dyera polyphylla</i> (Miq.) Steenis (Syn. <i>Dyera lowii</i> Hook. f.)	Indonesia Malaysia Singapore	Jelutong, Djelutong, Melabuwai Jelutong, Andjaroetoeng, Letoeng, Pantoeng, Jelutong Bukit, Jelutong Paya Red and/or White Jelutong
Jequitiba	<i>Cariniana legalis</i> O. Ktze (Syn. <i>Cariniana brasiliensis</i> Casar.)	Bolivia Brazil	Yesquero Jequitiba,

Pilot-name	Scientific names	Local names	
	<i>Allantoma integrifolia</i> (Ducke) S.A.Mori (Syn. <i>Cariniana integrifolia</i> Ducke)		Jequitiba Branco, Jequitiba Rosa, Jequitiba Vermelho, Estopeiro
Jito	<i>Guarea guidonia</i> (L.) Sleumer (Syn. <i>Guarea guara</i> (Jacq.) P. Wils. Syn. <i>Guarea trichilioides</i> L.)		
Jongkong	<i>Dactylocladus stenostachys</i> Oliv.	Indonesia Malaysia	Mentibu, Sampinur Medang-Tabak, Jongkong, Medang, Merubong
Pilot-name	Scientific names	Local names	
Jorori	<i>Swartzia jorori</i> Harms		
Jùraco	<i>Bucida buceras</i> L.	Mexico, Central and South America	Black Olive, Bois Gris-Gris, Bois Margot, Gregre, Júcaro,

Pilot-name	Scientific names	Local names	
			Oxhorn Bucida, Ucar
Kabok	<i>Irvingia malayana</i> Oliv. ex A. Benn.	Malaysia Thailand <i>UK</i>	Pau Kijang Kabok <i>Wild Almond</i>
Kadam	<i>Neolamarckia spp.</i> <i>Neolamarckia cadamba</i> (Roxb.) Bosser (Syn. <i>Anthocephalus cadamba</i> (Roxb.) Miq.) <i>Neolamarckia macrophylla</i> (Roxb.) Bosser (Syn. <i>Anthocephalus macrophyllus</i> (Kuntze) Havil.)	Indonesia Malaysia Myanmar Philippines	Jabon, Kelempajan Kalempayn Kelampo, Kelepayan, Ludai, Kelempayan Mau, Yemau, Maukadon, Mau-Lettan-She Kaatoan Bangkal
Kanda (Kanda brun, Kanda rose)	<i>Beilschmiedia spp.</i> <i>Beilschmiedia congolana</i> Robyns & Wilczek <i>Beilschmiedia gaboonensis</i> Benth. & Hook.	Cameroon Central African Republic Côte d'Ivoire Gabon	Kanda Bonzale Bitehi Nkonengu

Pilot-name	Scientific names	Local names	
	<i>Beilschmiedia hutchinsoniana</i> Robyns & Wilczek <i>Beilschmiedia letouzeyi</i> Robyns & Wilczek <i>Beilschmiedia mannii</i> Robyns & Wilczek <i>Beilschmiedia oblongifolia</i> Robyns & Wilczek	Tanzania	Mfimbo
Kapokier	<i>Bombax buonopozense</i> P. Beauv. (Syn. <i>Bombax flammeum</i> Ulbr.)		

Pilot-name	Scientific names	Local names	
Kapur	<i>Dryobalanops spp.</i> <i>Dryobalanops sumatrensis</i> (J.F.Gmel.) Kosterm. (Syn. <i>Dryobalanops aromatica</i> C.F. Gaertn.) <i>Dryobalanops beccarii</i> Dyer <i>Dryobalanops fusca</i> V. St.	Brunei Darussalam Indonesia Malaysia	Kapur Bukit, Kapur Peringii, Kapur Anggi Kapur Singkel, Kapur Sintuk, Kapur Empedu, Kapur Tanduk, Kapur Kayatan, Petanang Kapur-Kejatan, Keladan,

Pilot-name	Scientific names	Local names	
	<p><i>Dryobalanops lanceolata</i> Burck</p> <p><i>Dryobalanops oblongifolia</i> Dyer</p> <p><i>Dryobalanops rappa</i> Becc.</p>	<p>France</p> <p>UK</p>	<p>Swamp Kapur, Borneo Camphorwood-Paigie</p> <p>Capur</p> <p>Borneo Camphor, Borneo Camphorwood, Borneo Camphorwood-Paigie</p>
Karité	<p><i>Vitellaria paradoxa</i> C.F.Gaertn.</p> <p>(Syn. <i>Butyrospermum paradoxum</i> (C.F. Gaertn.) Hepper</p> <p>Syn. <i>Butyrospermum parkii</i> (G. Don) Kotschy)</p>	Africa	<p>Shea Butter Tree, Shea Tree, Shi Tree</p>
Kasai	<i>Pometia</i> spp.	<p>Papua New Guinea</p> <p>Myanmar</p> <p>Philippines</p> <p>Vietnam</p> <p>France</p> <p>Spain</p> <p>UK</p>	<p>Taun</p> <p>Sibu</p> <p>Malugai</p> <p>Truong</p> <p>Bois de Pieux</p> <p>Longán de Fiji</p> <p>Fiji Longan,</p>

Pilot-name	Scientific names	Local names	
			<i>Island Lychee</i>
Kaudamu	<i>Myristica castaneifolia</i> A. Gray	Southeast Asia	Fiji Nutmeg
Kedondong	<i>Canarium spp.</i> <i>Dacryodes spp.</i> <i>Santiria spp.</i>	India Indonesia Malaysia Philippines Thailand Vietnam	Dhuwhite, White Dhup Kenari, Kiharpan Kedondong, Upi Dulit, Pili Ma-Kerm Cham
Pilot-name	Scientific names	Local names	
Kekatong	<i>Cynometra spp.</i>	Fiji Malaysia Myanmar Philippines Thailand	Moivi Belangkan, Kekatong Myinga Oringen Mang-kha
Kékélé	<i>Holoptelea grandis</i> Mildbr.	Benin Cameroon	Sayo Avep-Ele

Pilot-name	Scientific names	Local names	
		Central African Republic Congo Côte d'Ivoire Dem. Rep. of the Congo Ghana Nigeria Uganda	Gomboul Mbosso Kékélé Nemba-Mbobolo Onakwa Olazo Mumuli
Kelat	<i>Eugenia spp.</i>	India Indonesia Malaysia Myanmar Papua New Guinea Philippines Thailand Vietnam	Jaman Jaman, Jambu, Jamun, Meralu, Nir-Naval Black Kelat, Common Kelat, Kelat Tabye Water Gum Makasin Chomphu Plong, Tram

Pilot-name	Scientific names	Local names	
Keledang (Terap)	<i>Artocarpus spp.</i>	Indonesia Malaysia Philippines Thailand	Teureup Pudau, Terap Antipolo Ka-ok
Kembang semangkok	<i>Scaphium spp.</i>	Malaysia Myanmar Thailand	Kembang semangkok, Selayar Thitlaung Samrong
Kempas	<i>Koompassia malaccensis</i> Maing. ex Benth.	Indonesia Malaysia Papua New Guinea Thailand	Menggeris, Toemaling Kempas, Mengris, Impas Kempas Yuan
Pilot-name	Scientific names	Local names	
KerANJI	<i>Dialium spp.</i>	Cambodia Indonesia Myanmar Thailand	Xoay, Kralanh Kerandji Taung-Kaye Kaki-Khao,

Pilot-name	Scientific names	Local names	
		Vietnam UK	Khleng, Yi-Thongbung Xoay <i>Keranji,</i> <i>Kranji</i>
Keriti Silverballi	<i>Ocotea puberula</i> (Rich.) Nees	Argentina Brazil Peru Paraguay Suriname	Canela Guaica, Guaicá Canela-de-Corvo, Guaica, Canela-Parda, Canela-Pimenta, Canela Pinho, Canela-Sebo Moraja Kaspi Laurel Guaika, Guaika Keretiballi
Keruing	<i>Dipterocarpus spp.</i> <i>Dipterocarpus acutangulus</i> Vesque	Cambodia	Chloeuteal, Dau, Khlong, Thbeng,

Pilot-name	Scientific names	Local names	
	<i>Dipterocarpus appendiculatus</i> Scheff. <i>Dipterocarpus alatus</i> A. DC. <i>Dipterocarpus baudii</i> Korth. <i>Dipterocarpus gracilis</i> Blume (Syn. <i>Dipterocarpus pilosus</i> Roxb.) <i>Dipterocarpus cornutus</i> Dyer <i>Dipterocarpus costulatus</i> V. SI. <i>Dipterocarpus kerrii</i> King <i>Dipterocarpus verrucosus</i> Foxw. ex Slooten	India Indonesia Laos Malaysia Myanmar Philippines Sri Lanka Thailand Vietnam	Gurjun Keroeing, Nhang, Keruing Gaga, Keruing Bajak, Keruing Beras Yang, Kanyin Apitong Hora Yang Dau (Yaou), Tro
Kiasose	<i>Pentadesma butyracea</i> Sabine <i>Pentadesma lebrunii</i> Staner		

Pilot-name	Scientific names	Local names	
Kibakoko	<i>Anthonotha fragrans</i> (Baker f.) Exell & Hillc. (Syn. <i>Macrolobium fragrans</i> Baker f.)		
Pilot-name	Scientific names	Local names	
Kikenzi	<i>Ocotea usambarensis</i> Engl.		
Kokko	<i>Albizia lebbek</i> (L.) Benth.	Bangladesh	Sirish, Sirisha
		Philippines	Aninapla, Langil
		India	Siris, Sirs
		Indonesia	Kitoke, Tarisi, Tekik
		Malaysia	Batai, Batai Batu, Kungkur, Oriang
		Nepal	Kalo Siris
		Thailand	Cha Kham, Chamchuri, Kampu,

Pilot-name	Scientific names	Local names	
		<p data-bbox="794 421 911 454">Vietnam</p> <p data-bbox="794 573 895 607"><i>France</i></p> <p data-bbox="794 801 874 835"><i>Spain</i></p> <p data-bbox="794 1570 847 1603"><i>UK</i></p>	<p data-bbox="1067 271 1171 304">Phruek,</p> <p data-bbox="1067 344 1139 378">Suek</p> <p data-bbox="1067 421 1203 454">Lim Xanh</p> <p data-bbox="1067 573 1198 607"><i>Bois noir,</i></p> <p data-bbox="1067 649 1230 683"><i>Bois savane,</i></p> <p data-bbox="1067 725 1209 759"><i>Tcha Tcha</i></p> <p data-bbox="1067 801 1278 835"><i>Acacia Chachá,</i></p> <p data-bbox="1067 878 1318 911"><i>Algarroba de Olor,</i></p> <p data-bbox="1067 954 1299 987"><i>Amor Plantónico,</i></p> <p data-bbox="1067 1030 1166 1064"><i>Aroma,</i></p> <p data-bbox="1067 1106 1294 1140"><i>Aroma Francesca,</i></p> <p data-bbox="1067 1182 1315 1216"><i>Cabellos de Ángel,</i></p> <p data-bbox="1067 1258 1219 1292"><i>Faurestina,</i></p> <p data-bbox="1067 1335 1211 1368"><i>Florestina,</i></p> <p data-bbox="1067 1411 1299 1444"><i>Lengua de Mujer,</i></p> <p data-bbox="1067 1487 1289 1520"><i>Lengua Viperina</i></p> <p data-bbox="1067 1563 1289 1597"><i>Acacia Amarilla,</i></p> <p data-bbox="1067 1639 1329 1673"><i>East Indian Walnut,</i></p> <p data-bbox="1067 1715 1406 1749"><i>English Woman's Tongue,</i></p> <p data-bbox="1067 1792 1203 1825"><i>Fry wood,</i></p> <p data-bbox="1067 1868 1230 1901"><i>Indian Siris,</i></p> <p data-bbox="1067 1944 1187 1977"><i>Lebbeck,</i></p>

Pilot-name	Scientific names	Local names	
			<i>Siris Tree,</i> <i>Woman's Tongue Tree</i>
Kondroti	<p><i>Rhodognaphalon brevicuspe</i> Roberty (Syn. <i>Bombax brevicuspe</i> Sprague)</p> <p><i>Rhodognaphalon schumannianum</i> A. Robyns (Syn. <i>Bombax rhodognaphalon</i> K. Schum.)</p> <p><i>Bombax chevalieri</i> Pellegr.</p>	<p>Benin</p> <p>Cameroon</p> <p>Congo</p> <p>Côte d'Ivoire</p> <p>Gabon</p> <p>Ghana</p> <p>Mozambique</p> <p>Nigeria</p> <p>Tanzania</p> <p>UK</p>	<p>Kpatin Dehun</p> <p>Ovong</p> <p>N'Demo</p> <p>Kondroti</p> <p>Alone, Ogumalanga</p> <p>Bombax</p> <p>Meguza, Mungusa</p> <p>Awori</p> <p>Mfume</p> <p><i>East African Bombax</i></p>
Pilot-name	Scientific names	Local names	
Kosipo	<i>Entandrophragma candollei</i> Harms	<p>Angola</p> <p>Cameroon</p> <p>Côte d'Ivoire</p> <p>Ghana</p> <p>Nigeria</p>	<p>Lifuco</p> <p>Atom-Assie</p> <p>Kosipo</p> <p>Penkwa-Akowaa</p> <p>Omu,</p>

Pilot-name	Scientific names	Local names	
		Dem. Rep. of the Congo Germany UK	Heavy Sapelle Impompo <i>Kosipo-Mahagoni</i> <i>Omu</i>
Kotibé	<i>Nesogordonia spp.</i> <i>Nesogordonia kabingaensis</i> var. <i>kabingaensis</i> (K.Schum.) Capuron (Syn. <i>Nesogordonia papaverifera</i> R. Capuron Syn. <i>Cistanthera papaverifera</i> A. Chev.)	Angola Cameroon Central African Republic Côte d'Ivoire Gabon Ghana Nigeria Dem. Rep. of the Congo UK	Kissinhungo Ovoe, Ovouï Naouya Kotibé Aborbora Danta Otutu Kondofindo <i>Danta</i>
Koto	<i>Pterygota spp.</i> <i>Pterygota macrocarpa</i> K. Schum. <i>Pterygota bequaertii</i> De Wild.	Central African Republic Côte d'Ivoire Gabon Ghana	Kakende Koto Ake Kyere, Awari

Pilot-name	Scientific names	Local names	
		Nigeria Dem. Rep. of the Congo Germany UK	Kefe, Poroposo Ikame <i>Anatolia</i> <i>African Pterygota,</i> <i>Pterygota</i>
Kulim	<i>Scorodocarpus borneensis</i> (Baillon) Becc.	Malaysia	Bawang Hutan
Kumbi	<i>Lanea welwitschii</i> (Hiern) Engl.	Côte d'Ivoire Ghana Nigeria	Baiséguma, Kakoro, Loloti Kumenini Ekika
Kungkur	<i>Albizia saman</i> (Jacq.) Merr.		
Pilot-name	Scientific names	Local names	
Kurokaï	<i>Protium spp.</i>	Bolivia Brazil	Carano Almecega, Aruru, Breu

Pilot-name	Scientific names	Local names	
		Colombia	Anime, Carano, Currucay
		Ecuador	Anime Blanco
		French Guiana	Encens Blanc, Gris Rouge
		Guyana	Haiawa, Kurokay, Porokay
		Peru	Copal-Caspi
		Suriname	Tinguimoni
		Venezuela	Anime, Carano, Azucarito
Landa	<i>Erythroxylum mannii</i> Oliv.	Cameroon	Landa
		Congo	Lukienzo
		Côte d'Ivoire	Dabe
		Gabon	Landa
		Dem. Rep. Of the Congo	Nkanza
		Sierra Leone	Bimini
Lati	<i>Amphimas</i> spp.	Cameroon	Edjin,

Pilot-name	Scientific names	Local names	
	<i>Amphimas pterocarpoides</i> Harms	Côte d'Ivoire Ghana Congo	Edzil Lati Edzui Muzui, Bokanga
Laurel, Indian	<i>Terminalia tomentosa</i> (Roxb.) Wight & Arn.	Cambodia Indonesia Laos Myanmar Philippines Thailand Vietnam	Chhlik Snaeng Arjun, Jaha, Jelawai, Talisai, Telinsi, Kumbuk Suak Dam Taukyan, Thinsein Indian Laurel Hok Fa Chieu-Lieu
Limba	<i>Terminalia superba</i> Engl. & Diels	Cameroon Central African Republic Congo Côte d'Ivoire	Akom N'Ganga Limba Fraké

Pilot-name	Scientific names	Local names	
		Equatorial Guinea	Akom
		Ghana	Ofram
		Nigeria	Afara,
		Sierra Leone	White Afara
		Dem. Rep. of the Congo	Kojagei
		<i>France</i>	Limba
			<i>Limbo,</i>
			<i>Fraké,</i>
			<i>Noyer du Mayombé</i>
		<i>USA</i>	<i>Korina</i>
Pilot-name	Scientific names	Local names	
Limbali	<i>Gilbertiodendron spp.</i>	Cameroon	Ekobem
		Central African Republic	Molapa
	Congo	Epal	
	Côte d'Ivoire	Vaa	
	Dem. Rep. of the Congo	Ditshipi,	
	(Syn. <i>Macrolobium dewevrei</i> De Wild.)	Ligudu	
	Gabon	Limbali	
	<i>Gilbertiodendron preussii</i> J. Léon	Ghana	Abeum
	Liberia	Tetekon, Sehmeh	

Pilot-name	Scientific names	Local names	
Limonaballi	<i>Chrysophyllum pomiferum</i> (Eyma) T.D.Penn.		
Loliondo	<i>Olea welwitschii</i> (Knobl.) Gilg. & G.Schellenb. (Syn. <i>Steganthus welwitschii</i> Knobl.)	UK	<i>Elgon olive</i>
Longhi	<i>Chrysophyllum spp.</i> (Syn. <i>Gambeya spp.</i>) <i>Chrysophyllum africanum</i> G.Don, (Syn. <i>Gambeya africana</i> Pierre) <i>Chrysophyllum lacourtianum</i> De Wild.) (Syn. <i>Gambeya lacourtiana</i> Aubrev. & Pellegr.) <i>Chrysophyllum subnudum</i> Baker (Syn. <i>Gambeya subnuda</i> Pierre)	Cameroon Central African Republic Congo Côte d'Ivoire Gabon Ghana Nigeria	Abam Bopambu Longhi Akatio, Anandio, Aningueri Rouge M'bebame Akasa Ekpiro, Osan
Lotofa	<i>Sterculia rhinopetala</i> Schum.	Cameroon Côte d'Ivoire Ghana	N'Kanang Lotofa Wawabima

Pilot-name	Scientific names	Local names	
		Nigeria <i>UK</i>	Aye <i>Brown Sterculia</i>
Louro vermelho	<i>Ocotea rubra</i> Mez.	Brazil French Guiana Guyana Suriname <i>UK</i>	Gamela, Louro Gamela, Louro Vermelho Grignon Franc Baaka, Determa, Red Louro, Wanu Teteroma <i>Determa</i>
Lupuna	<i>Chorisia spp.</i>	South America	Árbol botella, Árbol de lana, Paina de seda, Painera, Palo Borracho, Palo Barrigudo, Palo Botella
Pilot-name	Scientific names	Local names	

Pilot-name	Scientific names	Local names	
Lusambya	<p><i>Markhamia lutea</i> (Benth.) K. Schum.</p> <p>(Syn. <i>Markhamia platycalyx</i> Sprague)</p>		
Maçaranduba	<p><i>Manilkara spp.</i></p> <p><i>Manilkara bidentata</i> A Chev.</p> <p>(Syn. <i>Manilkara surinamensis</i> (Miq.) Dubard)</p> <p><i>Manilkara huberi</i> (Ducke) Standl. Dubard</p>	<p>Brazil</p> <p>Colombia</p> <p>French Guiana</p> <p>Guyana</p> <p>Panama</p> <p>Peru</p> <p>Suriname</p> <p>Venezuela</p> <p>UK</p> <p>USA</p>	<p>Maçaranduba,</p> <p>Maparajuba,</p> <p>Paraju</p> <p>Balata,</p> <p>Nispero</p> <p>Balata franc,</p> <p>Balata rouge,</p> <p>Balata gomme,</p> <p>Balata,</p> <p>Bulletwood,</p> <p>Beefwood</p> <p>Nispero</p> <p>Pamashto,</p> <p>Quinilla Colorada</p> <p>Bolletrie</p> <p>Balata</p> <p>Massarandu</p> <p><i>Bulletwood</i></p> <p><i>Bulletwood,</i></p>

Pilot-name	Scientific names	Local names	
			<i>Beefwood</i>
Machang	<i>Mangifera spp.</i>	India Indonesia Malaysia Myanmar Pakistan Papua New Guinea Philippines Solomon Islands Thailand Vietnam France UK	Mangga, Mango Membacang Asam, Machang, Sepam Mangowood, Thayet Mango Mango Ailai, Asai, Pahutan Ma-Muang-Pa Ma-Muang-Pa, Pamutan Xoai Manguier Mangowood
Machiche	<i>Lonchocarpus lanceolatus</i> Benth.	Central America	Black Cabbagebark,

Pilot-name	Scientific names	Local names	
			Chaprerno, Sindjaplé
Mafu	<i>Clausena melioides</i> Hiern. <i>Fagaropsis angolensis</i> H.M.Gardn	Tanzania Kenya	Mfu, Mkunguni, Mtongoti Muyinja
Mafumati	<i>Newtonia buchananii</i> Gilb. & Bout (Syn. <i>Piptadenia buchananii</i> Bak.)		
Pilot-name	Scientific names	Local names	
Mahogany	<i>Swietenia macrophylla</i> King (Syn. <i>Swietenia candollei</i> Pitt. Syn. <i>Swietenia tessmannii</i> Harms. Syn. <i>Swietenia krukovii</i> Gleason) <i>Swietenia mahagoni</i> (L.) Jacq. <i>Swietenia humilis</i> Zucc.	Bolivia Brazil Central America Colombia Cuba Dominican Republic Guatemala	Caoba, Mara Aguano, Mogno Araputanga Caoba, Caoba del Sur, Caoba del Atlantica Caoba Caoba Mahogani Chacalte

Pilot-name	Scientific names	Local names	
		Haiti Mexico Nicaragua Peru Venezuela <i>France</i> <i>Italy</i> <i>Netherlands</i> <i>Spain</i> <i>UK</i> <i>USA</i>	Mahogani Zopilote, Baywood Mahogani Aguano, Caoba Caoba, Orura <i>Acajou d'Amérique</i> <i>Mogano</i> <i>Mahonie</i> <i>Caoba</i> <i>Mahogany,</i> <i>Brazilian Mahogany</i> <i>Mahogany,</i> <i>Brazilian Mahogany</i>
Malagangai	<i>Eusideroxylon melagangai</i> (Symington) Kosterm.		
Malas	<i>Homalium spp.</i>	Indonesia	Dlingsem, Gia, Melmas,

Pilot-name	Scientific names	Local names	
		Malaysia Philippines Myanmar Laos	Momala Banisian, Padang, Selimbar, Takaliu, Aranga Myaukchaw, Myaukugo Khen Nang Kha Nang
Manbodé	<i>Detarium macrocarpum</i> Harms <i>Detarium senegalense</i> J.F. Gmel.	West and Central Africa	Dankh, Petit Détar, Sweet Dattock
Mandioqueira	<i>Qualea spp.</i>	Brazil French Guiana Suriname Venezuela	Mandio, Mandioqueira, Quaruba Gronfolo Gris Grignon Fou, Kouali Gronfoeloe Florecillo

Pilot-name	Scientific names	Local names
Pilot-name	Scientific names	Local names
Manil	<i>Symphonia globulifera</i> L.f.	Bolivia Azufre, Bolivia Brazil Anani, Canadi, Mani Colombia Azufre, Machare Ecuador Machare, Puenga, Zaputi French Guiana Manil, Manil Marecage Guyana Manni Peru Azufre, Brea-Caspi Suriname Mani, Matakí Trinidad and Tobago Mangué Venezuela Mani, Paraman, Peramancillo

Pilot-name	Scientific names	Local names	
		USA	<i>Boarwood</i>
Manil Montagne	<i>Moronobeia coccinea</i> Aubl.	Brazil French Guiana Guyana Suriname	Anani Da Terra Firme, Bacuri de Anta Manil Montagne, Manil Peou, Parcouri-Manil Coronobo, Morombo-Rai, Moronobo Manniballi, Matakkie
Marupa	<i>Simarouba amara</i> Aubl.	Bolivia Brazil Colombia Ecuador French Guiana	Chiriuana Marupa, Marupauba, Parahyba, Paraiba, Tamanquiera Simaruba Cedro Amargo, Cuna, Guitarro Simarouba

Pilot-name	Scientific names	Local names	
		Guyana Peru Suriname Venezuela <i>UK</i>	Simarupa Marupa Soemaroeba Cedro Blanco, Simarouba <i>Bitterwood</i>
Pilot-name	Scientific names	Local names	
Mata-Mata	<i>Eschweilera spp.</i> <i>Eschweilera amara</i> Mart. ex O. Berg	Brazil French Guiana Guyana Suriname	Mata-Mata, Matamata Preto Baakalaka, Baikaaki, Balibon, Kouanda, Maho, Mahot Noir, Mahou Black Kakaralli, Kakaralli Hoogland Barklak, Manbarklak
Mata Ulat	<i>Kokoona spp.</i>		

Pilot-name	Scientific names	Local names	
Mecrussé	<i>Androstachys johnsonii</i> Prain	Mozambique South Africa	Cimbirre Lebombo Ironwood, Nsimbitsi
Medang	<i>Litsea spp.</i>	Australia Malaysia Myanmar Philippines Vietnam Indonesia Laos Myanmar	Bollywood Medang Padang Ondon Bagaoring, Batikuling Boi loi Huru Chick Dong Kyese
Melunak	<i>Pentace spp.</i>	Malaysia Myanmar Thailand	Baru Baran, Melunak, Takalis Baru Baran Sisiat
Mempening	<i>Lithocarpus spp.</i>		
Mengkulang	<i>Heritiera spp.</i> (Syn. <i>Tarrietia spp.</i>)	Cambodia Indonesia Malaysia	Don-Chem Palapi, Teraling Mengkulang,

Pilot-name	Scientific names	Local names	
	<p><i>Heritiera albiflora</i> (Ridl.) Kosterm.</p> <p><i>Heritiera borneensis</i> (Merr.) Kosterm.</p> <p><i>Heritiera simplicifolia</i> (Mast.) Kosterm.</p> <p><i>Heritiera javanica</i> (Bl.) Kosterm.</p> <p><i>Heritiera kuenstleri</i> (King) Kosterm.</p> <p><i>Heritiera sumatrana</i> (Miq.) Kosterm.</p> <p><i>Tarrietia perakensis</i> King</p>	<p>Myanmar</p> <p>Philippines</p> <p>Thailand</p> <p>Vietnam</p> <p>Australia</p>	<p>Kembang</p> <p>Kanze</p> <p>Lumbayau</p> <p>Chumprag</p> <p>Huynh</p> <p>Red or Brown Tulip Oak</p>
Pilot-name	Scientific names	Local names	
Mepepe	<p><i>Albizia adianthifolia</i> W.F. Wight</p> <p><i>Albizia gummifera</i> A.C. Sm.</p> <p>(Syn. <i>Albizia fastigiata</i> Oliv.)</p>		

Pilot-name	Scientific names	Local names	
		UK USA	<i>Red Lauan,</i> <i>Dark Red Seraya</i> <i>Dark Meranti</i>
Pilot-name	Scientific names	Local names	
Meranti, Light red	<i>Shorea spp.</i> <i>Shorea acuminata</i> Dyer <i>Shorea dasyphylla</i> Foxw. <i>Shorea hemsleyana</i> (King) King ex Foxw. <i>Shorea macrantha</i> Brandis <i>Shorea johorensis</i> Foxw. <i>Shorea lepidota</i> (Korth.) Bl. <i>Shorea leprosula</i> Miq. <i>Shorea macroptera</i> Dyer <i>Shorea sandakanensis</i> Sym. <i>Shorea ovalis</i> (Korth.) Bl. <i>Shorea parvifolia</i> Dyer <i>Shorea palembanica</i> Miq. <i>Shorea platycarpa</i> Heim.	Indonesia Malaysia	Red Meranti, Meranti Merah-Muda, Meranti Bunga Damar Siput, Meranti-Hantu, Meranti Kepong, Meranti Langgang, Meranti Melanthi, Meranti Paya, Meranti Rambai, Meranti Tembaga, Meranti Tengkadang, Meranti Sengkawang, Engkawang, Seraya Batu, Seraya Punai

Pilot-name	Scientific names	Local names	
	<i>Shorea teysmanniana</i> Dyer ex Brandis <i>Shorea revoluta</i> Ashton <i>Shorea argentifolia</i> Sym. <i>Shorea leptoclados</i> Sym. <i>Shorea smithiana</i> Sym. <i>Shorea albida</i> Sym. <i>Shorea macrophylla</i> (de Vriese) Ashton <i>Shorea quadrinervis</i> Slooten. <i>Shorea gysbertsiana</i> Burck <i>Shorea pachyphylla</i> Ridl. ex Sym.	Philippines Thailand	Seraya Bunga, Kawang Almon, Light Red Luan Saya Khao, Saya Lueang, Chan Hoi
Pilot-name	Scientific names	Local names	
Meranti, White	<i>Shorea spp.</i> <i>Shorea agami</i> Ashton <i>Shorea assamica</i> Dyer <i>Shorea bracteolata</i> Dyer <i>Shorea dealbata</i> Foxw. <i>Shorea henryana</i> Lanessan <i>Shorea lamellata</i> Foxw. <i>Shorea resinosa</i> Foxw.	Cambodia Indonesia Malaysia	Lumber, Koki Phnom Meranti Putih, Damar Puthi Meranti Jerit, Meranti Lapis, Meranti Pa'ang or Kebon Tang, Meranti Temak,

Pilot-name	Scientific names	Local names	
	<i>Shorea roxburghii</i> G. Don <i>Shorea stalura</i> Roxb. <i>Shorea hypochra</i> Hance <i>Shorea hentonyensis</i> Foxw. <i>Shorea sericeiflora</i> C.E.C. Fischer & Hutch. <i>Shorea farinosa</i> C.E.C. Fischer <i>Shorea gratissima</i> Dyer <i>Shorea ochracea</i> Sym. <i>Parashorea malaanonan</i> (Blco.) Merr. <i>Shorea polita</i> S. Vidal	Myanmar Philippines Thailand Vietnam	Melapi, White Meranti Makai White Lauan, White Meranti Pendan, Pa Nong, Sual, Kabak Kau, Xen, Chai
Pilot-name	Scientific names	Local names	
Meranti, Yellow	<i>Shorea spp.</i> <i>Shorea faguetiana</i> Heim. <i>Shorea dolichocarpa</i> Slooten. <i>Shorea maxima</i> (King) Sym. <i>Shorea longisperma</i> Roxb. <i>Shorea gibbosa</i> Brandis	Indonesia Malaysia	Meranti Kuning, Kunyt, Damar Hitam Meranti Telepok, Meranti Kelim, Yellow Meranti, Meranti Damar Hitam, Yellow Seraya,

Pilot-name	Scientific names	Local names	
	<i>Shorea multiflora</i> (Burck) Sym. <i>Shorea hopeifolia</i> (Heim.) Sym. <i>Shorea resinanigra</i> Foxw. <i>Shorea peltata</i> Sym. <i>Shorea acuminatissima</i> Sym. <i>Shorea blumutensis</i> Foxw. <i>Shorea faguetioides</i> Ashton	Thailand	Seraya Kuning, Selangan Kuning, Selangan Kacha, Seraya Kuning, Lun Kuning, Lun Gajah, Lun Merat, Lun Siput Kalo
Meranti Bakau	<i>Shorea rugosa</i> F. Heim <i>Shorea uliginosa</i> Foxw.		
Merawan	<i>Hopea spp.</i> <i>Hopea apiculata</i> Sym. <i>Hopea griffithii</i> Kurz <i>Hopea lowii</i> Dyer <i>Hopea mengarawan</i> Miq. <i>Hopea nervosa</i> King <i>Hopea odorata</i> Roxb. <i>Hopea papuana</i> Diels <i>Hopea sangal</i> Korth. <i>Hopea sulcata</i> Sym.	Cambodia Indonesia Malaysia Myanmar Papua New Guinea Philippines Thailand Vietnam	Koki Merawan/Sengal Merawan/Sengal Gagil Selangan, Selangan-Kasha Thingan Light Hopea Manggachapui Takhian Sao,

Pilot-name	Scientific names	Local names	
			Sau
Pilot-name	Scientific names	Local names	
Merbau	<p><i>Intsia palembanica</i> Miq. (Syn. <i>Intsia bakeri</i> Prain.)</p> <p><i>Intsia palembanica</i> (Miq.)</p> <p><i>Intsia bijuga</i> (Colebr.) Kuntze (Syn. <i>Intsia retusa</i> (Kurz.) O.Kuntze.)</p>	<p>Fiji</p> <p>Indonesia</p> <p>Madagascar</p> <p>Malaysia</p> <p>New Caledonia</p> <p>Papua New Guinea</p> <p>Philippines</p> <p>Thailand</p> <p>Vietnam</p> <p>Australia</p> <p>China</p> <p>UK</p>	<p>Vesi</p> <p>Merbau</p> <p>Hintsy</p> <p>Merbau</p> <p>Komu</p> <p>Kwila</p> <p>Ipil, Ipil Laut</p> <p>Lum-Paw, Gonuo</p> <p><i>Kwila</i></p> <p><i>Kalabau</i></p> <p><i>Moluccan Ironwood</i></p>
Merpauh	<p><i>Swintonia</i> spp.</p> <p><i>Swintonia floribunda</i> Griff.</p> <p><i>Swintonia schwenkii</i> Teijsm. Binn. ex Hook. f.</p>	<p>Cambodia</p> <p>India</p> <p>Malaysia</p> <p>&</p> <p>Myanmar</p>	<p>Muom</p> <p>Thayet-Kin</p> <p>Merpau</p> <p>Merpauh</p> <p>Taung Thayet</p>

Pilot-name	Scientific names	Local names	
	<i>Swintonia penangiana</i> King <i>Swintonia pierrei</i> Hance <i>Swintonia spicifera</i> Hook. f.	Pakistan Vietnam	Civit Taungthayet Civit Muom
Mersawa	<i>Anisoptera spp.</i> <i>Anisoptera curtisii</i> King <i>Anisoptera costata</i> Korth. (Syn. <i>Anisoptera oblonga</i> Dyer) <i>Anisoptera laevis</i> Ridl. <i>Anisoptera marginata</i> Korth. <i>Anisoptera thurifera</i> Blume	Cambodia Indonesia Laos Malaysia Myanmar Papua New Guinea Philippines Thailand France UK USA	Phdiek Mersawa Mai Bak Mersawa, Pengiran Kaunghmu Mersawa Palosapis Krabak, Pik Ven-Ven Krabak Bella Rosa
Messassa	<i>Brachystegia spiciformis</i> Benth.		
Metondo	<i>Cordyla africana</i> Lour.	Tanzania	Mroma, Mpachamu,

Pilot-name	Scientific names	Local names	
			Mgwata
Mirindiba-Doce	<i>Glycydendron amazonicum</i> Ducke	Brazil	Mirindiba-Doce, Pau-de-Casca-Doce
Mjombo	<i>Brachystegia boehmii</i> Taub.	Africa	Miombo

Pilot-name	Scientific names	Local names	
Moabi	<i>Baillonella toxisperma</i> Pierre (Syn. <i>Mimusops djave</i> Engl.)	Cameroon Congo Equatorial Guinea Gabon Dem. Rep. of the Congo UK	Adjap, Ayap Dimpampi Ayap M'Foi Muamba jaune <i>African Pearwood</i>
Moambé jaune	<i>Enantia spp.</i> <i>Enantia chlorantha</i> Oliv.	UK	<i>African whitewood</i>
Molave	<i>Vitex parviflora</i> Juss.	Indonesia Philippines	Fuli Kaa, Kayu Kula Amugauan, Molave,

Pilot-name	Scientific names	Local names	
			Sagat
Momoqui	<i>Caesalpinia pluviosa</i> DC.	South America	False Brazilwood, Sibipiruna
Monghinza	<i>Manilkara maboqueensis</i> Aubr. <i>Manilkara obovata</i> J.H. Hemsley <i>Manilkara sylvestris</i> Aubt. & Pellegr.		
Mopaani	<i>Colophospermum mopane</i> (J. Kirk ex Benth.) J. Léonard. (Syn. <i>Copaifera mopane</i> Kirk & Benth.)		
Mopé	<i>Spondias mombin</i> L.	South America	Coolie Plum Gully Plum, Hog Plum, Jobo, Mopé, Prunier Mombin, Spanish Plum
Mora	<i>Mora spp.</i>	South America	Alcornoque, Morabukea,

Pilot-name	Scientific names	Local names	
			Nato, Nato Rojo, Pracuba Branca, Pracuuba
Moral	<i>Maclura tinctoria</i> (L.) D. Don ex Steud. (Syn. <i>Chlorophora tinctoria</i> (L) Gaudich.)	Argentina Bolivia Brazil Colombia Costa Rica Mexico Trinidad Tobago	Tatayiva-Saiyu Amarillo Amarello, Taiuva Dinde, Palo Amarillo Palo de Mora Barossa, Moral Bois d'Orange
Pilot-name	Scientific names	Local names	
Morototo	<i>Schefflera morototoni</i> (Aubl.) Maguire, Steyerm. & Frodin (Syn. <i>Didymopanax morototoni</i> (Aubl.) Decne. & Planch)	Argentina Brazil Colombia Cuba Dominican Rep. Mexico Puerto Rico	Ambayguazu Mandioqueira Yarumero Yagrumo Macho Yagrumo Macho Chancaro Blanco Yagrumo Macho

Pilot-name	Scientific names	Local names	
		Suriname	Kasavehout, Morototo
		Venezuela	Tinajero
Movingui	<i>Distemonanthus benthamianus</i> Baill.	Benin	Ayan
		Cameroon	Eyen
		Côte d'Ivoire	Barre
		Equatorial Guinea	Eyen
		Gabon	Eyen, Movingui
		Ghana	Ayan
		Nigeria	Ayan, Ayanran
		UK	Ayan, <i>Distemonanthus</i>
Mtambara	<i>Cephalosphaera usambarensis</i> Warb.		
Mtandarusi	<i>Trachylobium verrucosum</i> Oliv.	UK	<i>East African copal</i>
Mubala	<i>Pentaclethra macrophylla</i> Benth.		
Mueri	<i>Prunus africana</i> (Hook.f.) Kalk. (Syn. <i>Pygeum africanum</i> Hook.f.)	UK	<i>Red Stinkwood</i> <i>Bitter almond</i>
Mugaita	<i>Rapanea rhododendroides</i> Mez.		

Pilot-name	Scientific names	Local names	
Mugonha	<i>Adina microcephala</i> Hiern.	Africa	Matumi Rhodesian Redwood
Muhimbi	<i>Cynometra alexandri</i> C.H. Wright	Africa	Angu Baira Bapa Bosengere Kahimbi Kampiniungu Lukuanga Mbombele Mubale Mubangu Mubindi Mudindi Muhindi Mupombe Tembwe Uganda Ironwood
Pilot-name	Scientific names	Local names	
Mühühü	<i>Brachylaena huillensis</i> O.Hoffm. (Syn. <i>Brachylaena hutchinsii</i> Hutch.)	Congo	Mkalambaki, Mkarambati, Muhugu,

Pilot-name	Scientific names	Local names
		<p>Kenya</p> <p>Muhuhu, Mvumo Mkalambaki, Mkarambati, Muhugu, Muhuhu, Mvumo</p> <p>South Africa</p> <p>Laeveldvaalbos</p> <p>Tanzania</p> <p>Mkalambaki, Mkarambati, Muhugu, Muhuhu, Mvumo</p> <p>Uganda</p> <p>Mkalambaki, Mkarambati, Muhugu, Muhuhu, Mvumo</p> <p>UK</p> <p><i>Low Veld Brachyleana,</i> <i>Low Veld Silver Oak,</i> <i>Silver Oak</i></p>

Pilot-name	Scientific names	Local names	
Muirapiranga	<i>Brosimum rubescens</i> Taub.	Brazil French Guiana Guyana Suriname <i>Italy</i> <i>Spain</i> <i>UK</i>	Amapa Rana, Conduru, Falso Pao Brasil, Muirapiranga, Pau Rainha Satine, Satine Rouge, Satine Rubaine, Siton Paya Satinwood Doekaliballi, Satijnhout <i>Legno Satino,</i> <i>Ferolia</i> <i>Palo de Oro</i> <i>Bloodwood</i>
Muiratinga	<i>Maquira coriacea</i> (H.Karst.) C.C.Berg	Brazil	Capinuri, Muiratinga
Mukarati	<i>Burkea africana</i> Hook.		
Mukulungu	<i>Austranella congolensis</i> A. Chev.	Angola Cameroon	Kungulu Elang,

Pilot-name	Scientific names	Local names	
	(Syn. <i>Mimusops congolensis</i> De Wild.)	Central African Republic Congo Dem. Rep. of the Congo Gabon Nigeria	Elanzok Bouanga Mfua Mukulungu Akola Uku
Muninga	<i>Pterocarpus angolensis</i> DC.		
Muniridan	<i>Siparuna spp.</i>		
Pilot-name	Scientific names	Local names	
Musharagi	<i>Olea hochstetteri</i> Baker	UK	East African olive
Musine	<i>Croton megalocarpus</i> Hutch.		
Mussibi (Mutenyé)	<i>Guibourtia coleosperma</i> J. Léon (Syn. <i>Copaifera coleosperma</i> Benth.) <i>Guibourtia arnoldiana</i> J. Léon	Zimbabwe UK	<i>Muzaule</i> <i>African Rosewood,</i> <i>Copalier,</i> <i>False Mopane,</i> <i>Mushibi,</i> <i>Musibi,</i> <i>Mussive,</i> <i>Muzaule,</i>

Pilot-name	Scientific names	Local names	
			<i>Muxibe</i> , <i>Rhodesian copalwood</i>
Mutaco	<i>Entandrophragma spicatum</i> (C.DC.) Sprague (Syn. <i>Entandrophragma ekebergioides</i> (Harms) Sprague Syn. <i>Wulforstia ekebergioides</i> Harms)		
Mutondo	<i>Funtumia africana</i> (Benth.) Stapf <i>Funtumia elastica</i> (P.Preuss) Stapf <i>Funtumia latifolia</i> (Stapf) Stapf		
Muziga	<i>Warburgia ugandensis</i> Sprague		
N'téné	<i>Copaifera religiosa</i> J. Léon.	Africa	Anzem, Bengi
Naga	<i>Brachystegia cynometroides</i> Harms <i>Brachystegia eurycoma</i> Harms.	Cameroon Côte d'Ivoire Gabon Liberia	Ekop-Naga Meblo Mendou Tebako

Pilot-name	Scientific names	Local names	
	<i>Brachystegia leonensis</i> Hutch. & Davy <i>Brachystegia nigerica</i> Hoyle & A.P.D. Jones	Nigeria Sierra Leone UK	Okwen Bogdei Okwen
Nargusta	<i>Terminalia amazonia</i> (J.F.Gmel.) Exell. <i>Terminalia guyanensis</i> Eichler	Brazil Colombia Honduras Mexico Panama Venezuela	Pau-Mulato Brancho Guayabo Leon Almendro Canshan Amarillo Carabazuelo Pardillo Negro
Pilot-name	Scientific names	Local names	
Nganga	<i>Cynometra spp.</i> <i>Cynometra hankei</i> Harms		
Niangon	<i>Tarrietia utilis</i> (Sprague) Sprague (Syn. <i>Heritiera utilis</i> (Sprague) Sprague) <i>Tarrietia densiflora</i> Aubr. & Normand	Côte d'Ivoire Gabon Ghana Liberia Sierra Leone	Niangon Ogoue Nyankom Whismore Yami

Pilot-name	Scientific names	Local names	
	(Syn. <i>Heritiera densiflora</i> (Pellegr.) Kosterm.		
Nieuk	<i>Fillaeopsis discophora</i> Harms		
Niové	<i>Staudtia gabonensis</i> Warb. <i>Staudtia kamerunensis</i> Warb. <i>Staudtia stipitata</i> Warb.	Angola Cameroon Central African Republic Equatorial Guinea Gabon Dem. Rep. of the Congo	Menga-Menga M'Bonda, Menga-Menga Molanga Bokapi M'Boun, Niove Kamashi, Susumenga
Nyatoh	<i>Palaquium</i> spp. <i>Palaquium gutta</i> (Hook.) Burck (Syn. <i>Palaquium acuminatum</i> Burck) <i>Palaquium hexandrum</i> (Griff.) Baill. <i>Palaquium maingayi</i> Engl. <i>Palaquium rostratum</i> (Miq.) Burck	India Indonesia Malaysia Papua New Guinea Philippines Thailand Vietnam	Pali Nyatoh Nyatoh, Mayang Taban, Riam Pencil Cedar Nato Kha-Nunnok Chay

Pilot-name	Scientific names	Local names	
	<i>Palaquium xanthochyllum</i> Pierre ex Burck <i>Payena spp.</i> <i>Payena maingayi</i> C.B. Clarke <i>Madhuca motleyana</i> (de Vriese) J.F.Macbr. (Syn. <i>Ganua motleyana</i> (de Vriese) Pierre ex Dubard)	<i>Netherlands</i> <i>UK</i>	<i>Balam</i> <i>Padang</i>
Obéro	<i>Picralima nitida</i> (Stapf) T.Durand (Syn. <i>Picralima klaineana</i> Pierre)		
Odzikouna	<i>Scytopetalum spp.</i>		
Pilot-name	Scientific names	Local names	
Okan	<i>Cylicodiscus gabunensis</i> Harms	Cameroon Congo Côte d'Ivoire Gabon Ghana	Adoum, African Greenheart, Bokoka N'Duma Bouemon Edoum, Oduma Adadua, Benya,

Pilot-name	Scientific names	Local names	
		Nigeria	Denya Okan
Okoué	<i>Baphia nitida</i> Lodd. <i>Baphia pubescens</i> Hook.f.		
Okoumé	<i>Aucoumea klaineana</i> Pierre	Congo Equatorial Guinea Gabon <i>UK</i>	N’Kumi Okumé, N’Goumi, Okoumé, Angouma <i>Gaboon</i>
Olon	<i>Fagara heitzii</i> Aubrev. & Pellegr.	Cameroon Congo Dem. Rep. of the Congo Equatorial Guinea Gabon	Bongo M’Banza Kamasumu Olong Olon
Olonvogo	<i>Zanthoxylum gillettii</i> (De Wild.) P.G.Waterman (Syn. <i>Fagara inaequalis</i> Engl. Syn. <i>Fagara macrophylla</i> Engl.		

Pilot-name	Scientific names	Local names	
	Syn. <i>Fagara tessmannii</i> Engl.)		
Onzabili	<i>Antrocaryon micraster</i> A. Chev.& Guill. <i>Antrocaryon klaineinum</i> Pierre <i>Antrocaryon nannanii</i> De Wild.	Angola Cameroon Côte d'Ivoire Equatorial Guinea Gabon Ghana Dem. Rep. of the Congo <i>Portugal</i>	N'Gongo Angonga Akoua Anguekong Onzabili Aprokuma Mugongo <i>Mongongo</i>
Orey	<i>Camptosperma panamense</i> Standl. <i>Camptosperma gummifera</i> (L). March.		
Osanga	<i>Pteleopsis hylodendron</i> Mildbr.	Cameroon Côte d'Ivoire Dem. Rep. of the Congo	Sikon Koframire Osanga
Ossimiale	<i>Newtonia leucocarpa</i> Gilb. & Bout. (Syn. <i>Piptadenia leucocarpa</i> Harms)		

Pilot-name	Scientific names	Local names	
Ossoko	<i>Scyphocephalum ochocoa</i> Warb. <i>Scyphocephalum mannii</i> Warb.	Gabon	Ossoko, Sogho
Ovengkol	<i>Guibourtia ehie</i> (A.Chev.) J. Léonard	Côte d'Ivoire Equatorial Guinea Gabon Ghana USA	Amazakoue Palissandro Ovengkol Hyeduanini, Anokye <i>Mozambique</i>
Ovoga	<i>Poga oleosa</i> Pierre	Cameroon Gabon Nigeria	Ngale Afo, Ovoga Inoi
Ozigo	<i>Dacryodes buettneri</i> (Engl.) H.J. Lam. (Syn. <i>Pachylobus buettneri</i> Engl.)	Equatorial Guinea Gabon <i>Germany</i>	Assia Ozigo, Assia <i>Assia</i>
Ozouga	<i>Sacoglottis gabonensis</i> Urb.	Cameroon	Bedwa, Bidou, Bodoua,

Pilot-name	Scientific names	Local names	
		Congo Côte d'Ivoire Gabon Ghana Nigeria Sierra Leone	Edoue, Eloue Niuka Akouapo, Toughi Essoua, Ozouga Ozouga, Atala, Tala, Ugu Kpowuli
Paco	<i>Ptaeroxylon obliquum</i> Radlk.		
Padauk Amboyna	<i>Pterocarpus indicus</i> Willd. (Syn. <i>Pterocarpus vidalianus</i> Rolfe)	India Indonesia Malaysia Myanmar Papua New Guinea	Andaman-Padauk Sena, Sonokembang Linggua Angsana Amboina Sena Pashu-Padauk Png-Rosewood

Pilot-name	Scientific names	Local names	
		Philippines	Manila-Padouk, Narra Vitali
		<i>France</i>	<i>Amboine/Amboyna or Padouk</i> <i>Amboine/Amboyna or Padouk</i>
		<i>Germany</i>	<i>Amboyna or Padouk</i> <i>Karin</i>
		<i>UK</i>	
		<i>Japan</i>	
Pilot-name	Scientific names	Local names	
Padouk d'Afrique	<i>Pterocarpus osun</i> Craib. <i>Pterocarpus soyauxii</i> Taub. <i>Pterocarpus tinctorius</i> Welw.	Angola Cameroon Congo Equatorial Guinea Gabon Nigeria Central African Republic Dem. Rep. of the Congo <i>Germany</i>	Tacula Mbel Kisese Palo rojo Mbel Osun Padouk Mongola, Mukula, N'Gula

Pilot-name	Scientific names	Local names	
		<i>Belgium</i> <i>Italy</i> <i>Netherlands</i> <i>UK</i>	<i>Padauk</i> <i>Corail</i> <i>Paduk</i> <i>Padoek</i> <i>African Padauk,</i> <i>Barwood,</i> <i>Camwood,</i> <i>Padauk</i>
Paldao	<i>Dracontomelon</i> <i>dao</i> (Blanco) Merr. & Rolfe <i>Dracontomelon</i> <i>edule</i> Skeeis. <i>Dracontomelon</i> <i>sylvestre</i> Bl.	Malaysia Philippines	Sengkulang Dao, Ulandug, Lamio
Palissandre d'Asie	<i>Dalbergia</i> <i>bariensis</i> Pierre <i>Dalbergia</i> <i>cambodiana</i> Pierre <i>Dalbergia</i> <i>cochinchinensis</i> Pierre	Cambodia Laos Thailand Vietnam	East Indian Palisander East Indian rosewood Neang Nuon Palissandre d'Asie Tamalan

Pilot-name	Scientific names	Local names	
	<i>Dalbergia latifolia</i> Roxb. <i>Dalbergia oliveri</i> Prain <i>Dalbergia sissoo</i> Roxb.		
Palissandre de Guatemala	<i>Dalbergia tucurensis</i> Donn. Sm.		
Palissandre de Madagascar	<i>Dalbergia spp.</i> <i>Dalbergia louveli</i> R.Vig. <i>Dalbergia monticola</i> Bosser & R. Rabev. <i>Dalbergia normandii</i> Bosser & R. Rabev. <i>Dalbergia purpurascens</i> Baill. <i>Dalbergia xerophila</i> Bosser & R. Rabev.	France UK	<i>Bois de rose de Madagascar</i> <i>Madagascar rosewood</i>
Palissandre de Rose	<i>Dalbergia decipularis</i> Rizz. & Matt.	Brazil French Guiana	Pau Rosa Bois de rose femelle
Pilot-name	Scientific names	Local names	
Palissandre de Santos	<i>Machaerium scleroxylon</i> Tul.	Brazil	Caviuna, Jacarand,

Pilot-name	Scientific names	Local names	
		Bolivia	Pau Ferro
		French Guiana	Morado
			Palissandre de Santos
Palissandre Honduras	<i>Dalbergia stevensonii</i> Standl.		
Palissandre Panama	<i>Dalbergia darienensis</i> Rudd.		
Palissandre Para	<i>Dalbergia spruceana</i> Benth.	Brazil	Caviuna
			We-We
			Jacaranda
		France	<i>Palissandre Rio</i>
		Germany	<i>Palissander</i>
		Spain	<i>Palisandro</i>
		UK	<i>Brazilian Rosewood</i>
			<i>Jacaranda Pardo</i>
		USA	<i>Brazilian Rosewood</i>
		Japan	<i>Shitan</i>
Palissandre Rio	<i>Dalbergia nigra</i> (Vell.) Allem. ex Benth.		
Panacoco	<i>Swartzia leiocalycina</i> Benth.	Brazil	Carrapatinho, Coração de Negro,

Pilot-name	Scientific names	Local names	
		French Guiana Guyana Suriname Germany UK	Gombeira Bois Perdrix, Ferreol, Panacoco Agui, Banya, Wamara Gandoe, Ijzerhart, Zwart Parelhout Wamara Ironwood, Wamara
Pao rosa	<i>Bobgunnia fistuloides</i> (Harms) J.H. Kirkbr. & Wiersema (Syn. <i>Swartzia fistuloides</i> Harms) <i>Bobgunnia madagascariensis</i> (Desv.) J.H. Kirkbr. & Wiers. (Syn. <i>Swartzia madagascariensis</i> Desv.)	Cameroon Congo Côte d'Ivoire Central African Republic Dem. Rep. of the Congo Gabon Mozambique Nigeria	Nom Nsas Kisasambra Boto N'Guessa Nsakala Oken Pau Ferro Udoghogho

Pilot-name	Scientific names	Local names	
Pilot-name	Scientific names	Local names	
Parapara	<i>Jacaranda copaia</i> Aubl.	Brazil Colombia French Guiana Panama Suriname Venezuela	Carnauba da Matta, Para-Para Chingale Copaia, Faux Simarouba Gualandai Goebaja Abey, Cupay
Parcouri	<i>Platonia insignis</i> Mart.	Brazil Ecuador French Guiana Guyana Suriname	Bacuri, Bacuri-Açu, Bacuriuba Matazama Parcouri Pakuri Goelhart, Pakoeli
Pashaco	<i>Parkia velutina</i> Benoist		
Pau amarelo	<i>Euxylophora paraensis</i> Huber		
Pau marfim (Peroba rosa)	<i>Aspidosperma</i> spp.	Belize	My Lady

Pilot-name	Scientific names	Local names	
		Bolivia	Gavetillo
		Brazil	Araracanga, Ararauba, Jacamin
		Colombia	Copachi Quillo Caspi
		French Guiana	Kiantioutiou, Koumanti Oudou
		Guatemala	Chichica
		Guyana	Shibadan
		Honduras	Chaperna, Chapel
		Mexico	Volador
		Panama	Alcarreto
		Peru	Pumaquiro
		Suriname	Kormanti kopi
		Venezuela	Nielillo Negro
Pau mulato	<i>Calycophyllum spruceanum</i> (Benth.) K. Schum.	Ecuador	Capirona
Pau rosapau	<i>Rhamnus zeyheri</i> Sond.	UK	<i>Pink Ivory</i>
Pilot-name	Scientific names	Local names	
Pau Roxo	<i>Peltogyne maranhensis</i> Ducke	Brazil	Jatobazinho,

Pilot-name	Scientific names	Local names	
		<p>Colombia</p> <p>Guyana</p> <p>Mexico</p> <p>Suriname</p> <p><i>France</i></p> <p><i>Netherlands</i></p> <p><i>UK</i></p> <p><i>USA</i></p>	<p>Guarabu, Roxinho</p> <p>Tananeo</p> <p>Koroborelli, Merawayana, Saka</p> <p>Palo de Rosa, Pau Morado</p> <p>Dastan,</p> <p>Kocolorelli, Malako</p> <p><i>Bois Pourpre</i> <i>Bois Violet</i></p> <p><i>Purperhart</i></p> <p><i>Amarant,</i> <i>Purpleheart,</i> <i>Violetwood</i></p> <p><i>Amarant,</i> <i>Purpleheart,</i> <i>Violetwood</i></p>
Penaga	<i>Mesua ferrea</i> L.	India	<p>Agacuram, Atha,</p>

Pilot-name	Scientific names	Local names	
		<p>Malaysia</p> <p>UK</p>	<p>Mallaynangai, Naga Sampige, Nagappu, Nangil, Nangu, Nangul, Suruli Churuli, Nagacampakam, Nagapoovu, Nanku, Vayanavu</p> <p><i>Iron wood tree</i></p>
Pernambouc	<i>Caesalpinia echinata</i> Lam.	Brazil	<p>Brasileto, Ibirapitanga, Orabutá, Pernambuco, Pau Brasil, Pau Rosado</p>
Peruvian Pepper	<i>Schinus molle</i> L.	South America	<p>Arveira Pimienta Pirul <i>Poivre Rosé</i></p>

Pilot-name	Scientific names	Local names	
		<p><i>France</i></p> <p><i>UK</i></p>	<p><i>California Pepper Tree,</i></p> <p><i>Chilean Pepper Tree,</i></p> <p><i>Mastic Tree,</i></p> <p><i>Molle,</i></p> <p><i>Pepper Berry Tree,</i></p> <p><i>Pepper Tree,</i></p> <p><i>Peruvian Mastic,</i></p> <p><i>Peruvian Pepper Tree,</i></p> <p><i>Pink Pepper,</i></p> <p><i>Weeping Pepper</i></p>
Pilot-name	Scientific names	Local names	
Pillarwood	<p><i>Cassipourea spp.</i></p> <p><i>Cassipourea malosana</i> (Baker) Alston</p> <p>(Syn. <i>Cassipourea elliotii</i> (Engl.) Alston)</p>		
Pilon	<i>Hieronyma spp.</i>	<p>Belize</p> <p>Brazil</p> <p>Colombia</p> <p>Ecuador</p>	<p>Suradanni</p> <p>Acuarana,</p> <p>Sangue De Boi,</p> <p>Urucurana</p> <p>Mascarey</p> <p>Mascaré</p>

Pilot-name	Scientific names	Local names	
		Honduras Nicaragua Venezuela	Rosita Nanciton Trompillo
Piquia	<i>Caryocar spp.</i> <i>Caryocar costaricense</i> Donn. Sm.	Brazil Colombia Costa Rica Guyana Suriname	Piquia Almendrillo, Almendron, Cagui Aji, Ajillo Pekia Sawarie
Platano	<i>Pouteria spp.</i>		
Pombeira	<i>Citharexylum fruticosum</i> L.	Southeast Asia	Fiddlewood
Primavera	<i>Tabebuia smithii</i> Rose <i>donnell-</i>	UK	<i>Gold Tree</i>
Punah	<i>Tetramerista glabra</i> Miq.	Indonesia Malaysia	Punal, Bang Kalis, Paya Punam, Ponga, Peda,

Pilot-name	Scientific names	Local names	
			Entuyut, Amat, Tuyut
Pyinkado	<i>Xylia spp.</i>		
Quaruba	<i>Vochysia spp.</i> <i>Vochysia guatemalensis</i> Don. Sm. <i>Vochysia schomburgkii</i> Warm.	Guyana	Iteballi, San Juan

Pilot-name	Scientific names	Local names	
Ramin	<i>Gonystylus bancanus</i> (Miq.) Kurz <i>Gonystylus macrophyllus</i> (Miq.) Airy Shaw (Syn. <i>Gonystylus philippinensis</i> Elm.) <i>Gonystylus reticulatus</i> (Elm.) Merr.	Indonesia Malaysia Philippines Solomon Islands	Garu-Buaja, Akenia, Medang Keram Melawis, Ramin Batu, Ramin Telur, Ahmin Lantunan-Bagio Ainunura, Latareko, Petata, Fungunigalo

Pilot-name	Scientific names	Local names	
		Switzerland	Akenia
Rengas	<i>Gluta spp.</i>	Malaysia Myanmar Indonesia Thailand	Jalang, Kerbau, Rengas Thayet-Thitsi Rengas, Tembaga Rakban
Resak	<i>Vatica spp.</i>		
Rikio	<i>Uapaca spp.</i> <i>Uapaca guineensis</i> Müll. Arg.	Cameroon Côte d'Ivoire Nigeria	Borikio, Rikio, Rikio Riviere Borikio, Rikio, Rikio Riviere Abo Emido, Yeye
Rosawa	<i>Gmelina vitiensis</i> (Seem) A.C. Sm.		
Rose of the Mountain	<i>Brownea spp.</i>		
Sabicu	<i>Lysiloma latisiliquum</i> (L.) Benth.	Central America	False Tamarind,

Pilot-name	Scientific names	Local names	
			Tsalam, Tzalam
Saboarana	<i>Swartzia benthamiana</i> Miq.	Guyana	Guyana Rosewood, Wamara
Safukala	<i>Dacryodes pubescens</i> H.J. Lam (Syn. <i>Pachylobus pubescens</i> Engl.)		
Sal	<i>Shorea obtusa</i> Wall. <i>Shorea robusta</i> C.F. Gaertn.	Asie du Sud-Est	Rang
Sali	<i>Tetragastris spp.</i>	Brazil Colombia French Guiana Guyana Nicaragua Puerto Rico	Almesca Aguarras, Palo de Cerdo Encens rouge, Gommier Haiawaballi Kerosen Masa, Palo de aceite
Sandalwood	<i>Santalum album</i> L.	Southeast Asia	Indian Sandalwood, Santal Blanc
Pilot-name	Scientific names	Local names	

Pilot-name	Scientific names	Local names
Sapelli	<i>Entandrophragma cylindricum</i> Sprague	<p>Angola</p> <p>Cameroon</p> <p>Central African Republic</p> <p>Congo</p> <p>Côte d'Ivoire</p> <p>Ghana</p> <p>Nigeria</p> <p>Uganda</p> <p>Dem. Rep. of the Congo</p> <p>Germany</p> <p>UK</p> <p>Undianuno</p> <p>Assié-Sapelli</p> <p>M'Boyo</p> <p>Undianuno</p> <p>Aboudikro</p> <p>Penkwa</p> <p>Sapele</p> <p>Muyovu</p> <p>Lifaki</p> <p><i>Sapelli-Mahagoni</i></p> <p><i>Sapele</i></p>
Sapucaia	<p><i>Eschweilera grandiflora</i> (Aubl.) Sandwith</p> <p>(Syn. <i>Lecythis grandiflora</i> Aubl.)</p> <p><i>Lecythis pisonis</i> Cambess.</p>	<p>South America</p> <p>Sapucaia</p> <p>Sapukaina</p>
Saqui-Saqui	<i>Bombacopsis quinata</i> (Jacq.) Dugand	<p>Central America</p> <p>Cedro Espino,</p> <p>Cedro Espinoso,</p> <p>Cedro Tolua,</p> <p>Pochote</p> <p>Colombia</p> <p>Cedro Tolua,</p>

Pilot-name	Scientific names	Local names	
		Venezuela	Ceiba Tolua, Cedro Macho Saqui Saqui, Cedro Dulce, Murea
Satin Ceylan	<i>Chloroxylon swietenia</i> DC.	Asia	Buruta, Ceylon Satinwood, East Indian Satinwood
Sepetir	<i>Sindora spp.</i> <i>Sindora affinis</i> De Wit <i>Sindora coriacea</i> (Baker) Prain <i>Sindora echinocalyx</i> Prain <i>Sindora siamensis</i> Teijsm. ex Miq. <i>Sindora velutina</i> Baker (Syn. <i>Sindora parvifolia</i> Backer) <i>Pseudosindora palustris</i> Sym. (Syn. <i>Copaifera palustris</i> (Sym.) De Wit)	Cambodia Indonesia Malaysia Philippines Thailand	Krakas Sindur Sepetir, Meketil, Saputi, Sepeteh, Petir, Petir-Sepetir Pay or Swamp-Sepetir, Sepetir Nin-Yaki Supa Krathon, Maka-Tea

Pilot-name	Scientific names	Local names	
Seraya, white (White Lauan)	<i>Parashorea malaanonan</i> Merr. <i>Parashorea plicata</i> Brandis <i>Parashorea macrophylla</i> Wyatt-Smith ex Ashton <i>Parashorea tomentella</i> Sym. Meijer	Indonesia Malaysia Myanmar Philippines Vietnam	Pendan, Urat Mata, Belutu, White Seraya Urat Mata Thingadu Bagtikan, White Lauan Cho-Chi
Sesendok	<i>Endospermum</i> spp.	Fiji Indonesia Malaysia Philippines Papua New Guinea	Kauvula Bakota, Sendok-Sendok Ekor, Sendok-Sendok, Terbulan Gubas Basswood, Endospermum
Simpoh	<i>Dillenia</i> spp. <i>Dillenia aurea</i> Sm. <i>Dillenia eximia</i> Miq.	Indonesia Malaysia Myanmar	Sempur, Simpur Simpur Mai-Masan,

Pilot-name	Scientific names	Local names	
		Philippines Thailand	Zinbyum Katmon, Masan San,
Sipo	<i>Entandrophragma utile</i> Sprague	Angola Cameroon Côte d'Ivoire Equatorial Guinea Gabon Ghana Nigeria Uganda Dem. Rep. of the Congo <i>Germany</i> <i>UK</i>	Kalungi Asseng-Assié Sipo Abebay Assi Utile Utile Mufumbi Liboyo <i>Sipo-Mahagoni</i> <i>Utile</i>
Slangehout	<i>Loxopterygium sagotii</i> Hook f.	Suriname	Hububalli
Sobu	<i>Cleistopholis patens</i> Engl. & Diels. <i>Cleistopholis glauca</i> Pierre ex Engl. & Diels.		

Pilot-name	Scientific names	Local names	
Sougué	<i>Parinari excelsa</i> A.Chev, ssp. <i>holsti</i> Engl. (Syn. <i>Parinari tenuifolia</i> A. Chev.)	Liberia Nigeria Senegal Tanzania Uganda	Kpar Esagko, Inyi Mampata Mubura Mubura
Pilot-name	Scientific names	Local names	
Sucupira	<i>Bowdichia nitida</i> Benth. <i>Diploptropis martiusii</i> Benth. <i>Diploptropis purpurea</i> (Rich.) Amsh.	Brazil Colombia French Guiana Guyana Peru Suriname Venezuela	Sucupira, Sapurira Arenillo, Zapan Negro Coeur dehors, Baaka Tatabu Chontaquiرو, Huasai-Caspi Zwarte Kabbes Congrio, Alcornoque
Sumauma	<i>Ceiba pentandra</i> (L.) Gaertn. <i>Ceiba samauma</i> (Mart. & Zucc.) K.Schum.	Bolivia	Ceiba, Mapajo Toborochoi,

Pilot-name	Scientific names	Local names	
		Brazil	Sumauma
			Paneira
		Central America	Ceiba,
			Ceibon,
			Inup,
			Piton,
			Panya
		Colombia	Ceiba,
			Bonga
		Ecuador	Ceiba Uchuputu,
			Guambush
		French Guiana	Mahot coton,
			Fromager,
			Bois coton
		Guyana	Kumaka,
			Silk Cotton
		Peru	Ceiba,
			Huimba
		Suriname	Kankantrie,
			Koemaka
		Venezuela	Ceiba Yucca,
			Ceiba
Suren	<i>Toona sureni</i> (Bl.) Merr.	Cambodia	Chomcha

Pilot-name	Scientific names	Local names	
	(Syn. <i>Toona febrifuga</i> Roem.) <i>Toona ciliata</i> M. Roem. (Syn. <i>Cedrela toona</i> (Roxb. ex Rottler) <i>Toona calantas</i> Merr. & Rolfe <i>Toona australis</i> (F. Muell.) Harms	India Indonesia Malaysia Myanmar Papua New Guinea Philippines Thailand Vietnam <i>Australia</i> <i>UK</i> <i>USA</i>	Toon Surian, Limpagna Surea-Bawang Thitkado Red Cedar Calantas, Toon, Yomham Xoan-Moc <i>Red Cedar,</i> <i>Moulmein Cedar,</i> <i>Burma Cedar</i> <i>Moulmein Cedar,</i> <i>Burma Cedar</i>

Pilot-name	Scientific names	Local names	
Suya	<i>Pouteria speciosa</i> (Ducke) Baehni	Brazil Guyana	Pajura, Pajura de Obidos Chuya, Durban Pine, Por,

Pilot-name	Scientific names	Local names	
			Suya
Tali	<p><i>Erythrophleum spp.</i></p> <p><i>Erythrophleum suaveolens</i> Brenan (Syn. <i>Erythrophleum guineense</i> G. Don.)</p> <p><i>Erythrophleum ivorense</i> A. Chev.</p>	<p>Cameroon</p> <p>Congo</p> <p>Côte d'Ivoire</p> <p>Dem. Rep. of the Congo</p> <p>Equatorial Guinea</p> <p>Gabon</p> <p>Ghana</p> <p>Guinea-Bissau</p> <p>Mozambique</p> <p>Nigeria</p> <p>Senegal</p> <p>Sierra Leone</p> <p>Tanzania</p> <p>Zambia</p> <p>UK</p>	<p>Elone</p> <p>N'Kassa</p> <p>Alui, Tali</p> <p>Eloun</p> <p>Elondo</p> <p>Eloun</p> <p>Potrodom</p> <p>Mancone</p> <p>Missanda</p> <p>Sasswood</p> <p>Tali</p> <p>Gogbei</p> <p>Mwavi</p> <p>Muave</p> <p><i>Missandra</i></p>
Tamboti	<i>Spirostachys africana</i> Sond.		
Tani	<i>Cryptosepalum staudtii</i> Harms		
Tanimbuca	<i>Buchenavia spp.</i>		

Pilot-name	Scientific names	Local names	
Tapiá	<i>Alchornea triplinervia</i> (Spreng.) Müll.Arg.	Brazil	Kanakudiballi
Tasua	<i>Aglaia</i> spp. (Syn. <i>Amoora</i> spp.)		
Tatajuba	<i>Bagassa guianensis</i> Aubl.	Brazil French Guiana Suriname	Amapa-Rana, Tatajuba Bagasse Jaune Gele Bagasse
Tauari	<i>Couratari</i> spp.	Brazil Guyana French Guiana Suriname Venezuela	Imbirena Wadara Couatari, Inguipipa, Maho Cigare, Tabari Ingipipa Capa de Tabaco, Tampipio
Tchitola	<i>Oxystigma oxyphyllum</i> (Harms J. Léon.) (Syn. <i>Pterygopodium oxyphyllum</i> Harms)	Angola Cameroon Congo Dem. Rep. of the Congo	Tola Chinfuta Nom Sinedon Kitola, Tchitola Akwakwa,

Pilot-name	Scientific names	Local names	
		Gabon Nigeria	Tshibudimbu Emola, M'Babou Lolagbola
Pilot-name	Scientific names	Local names	
Teak	<i>Tectona grandis</i> L.f.	India Indonesia Laos Myanmar Thailand Vietnam <i>France</i> <i>Germany</i>	Sagwan Jati, Tek May Sak Kyun May Sak Giati, Teck <i>Teck</i> <i>Burma-Rangoon-Java</i> <i>Teak</i>
Tembusu	<i>Fagraea fragrans</i> Roxb.	Cambodia Fiji Malaysia Myanmar	Tatro, Trai Buabua Temasuk Anan,

Pilot-name	Scientific names	Local names	
		Philippines	Ananma Urung
Tento	<i>Ormosia</i> spp. <i>Ormosia coutinhoi</i> Ducke	Brazil Colombia French Guiana Guyana Peru Puerto Rico Suriname Venezuela	Buiucu, Tento Chocho, Choco Agui, Caconnier Rouge, Neko-Oudou Barakaro Huaryoro Palo de Matos Kokriki Peonia
Terminalia, brown	<i>Terminalia catappa</i> L.		
Terminalia, yellow	<i>Terminalia complanata</i> Schum. <i>Terminalia longispicata</i> V. Sl. <i>Terminalia sogerensis</i> Baker f.		
Thinwin	<i>Phaseolodes pendulum</i> (Benth.) Kuntze (Syn. <i>Millettia pendula</i> Benth.)		

Pilot-name	Scientific names	Local names	
Tiama	<p><i>Entandrophragma angolense</i> C. DC.</p> <p><i>Entandrophragma congoense</i> A. Chev.</p>	<p>Angola</p> <p>Congo</p> <p>Côte d'Ivoire</p> <p>Equatorial Guinea</p> <p>Gabon</p> <p>Ghana</p> <p>Nigeria</p> <p>Uganda</p> <p>Dem. Rep. of the Congo</p> <p>Germany</p> <p>UK</p>	<p>Acuminata,</p> <p>Livuité</p> <p>Kiluka</p> <p>Tiama</p> <p>Dongomanguila</p> <p>Abeubêgne</p> <p>Edinam</p> <p>Gêdu-Nohor</p> <p>Mukusu</p> <p>Lifaki,</p> <p>Vovo</p> <p><i>Tiama-Mahagoni</i></p> <p><i>Gêdu-Nohor</i></p>
Timbo	<p><i>Enterolobium contortisiliquum</i> (Vell.) Morong</p>	<p>South America</p>	<p>Caro-Caro,</p> <p>Orejero,</p> <p>Pacara Earpod Tree,</p> <p>Tamboril,</p> <p>Timbo-Colorado,</p>

Pilot-name	Scientific names	Local names	
			Timbo
Tipa	<i>Tipuana tipu</i> O. Ktze		
Tola (Oduma)	<i>Gossweilerodendron balsamiferum</i> Harms <i>Gossweilerodendron joveri</i> Normand ex Aubrev.	Angola Cameroon Congo Gabon Nigeria Dem. Rep. of the Congo Germany UK	Timbo Tola branca Sinedon Tola, Tola blanc Emolo Agba Ntola Agba, Tola branca Agba
Toubaouaté	<i>Didelotia brevipaniculata</i> J. Léon.		
Trebol	<i>Platymiscium</i> spp. <i>Platycyamus regnellii</i> Benth. <i>Platymiscium pinnatum</i> (Jacq.) Dugand <i>Platymiscium trinitatis</i> Benth. (Syn. <i>Platymiscium duckei</i> Hub.) <i>Platymiscium ulei</i> Harms.	Belize Brazil Colombia Costa Rica	Granadillo Jacaranda do Brejo, Macacauba Guayacan trebol, Trebol

Pilot-name	Scientific names	Local names	
		El Salvador Honduras Mexico Peru Venezuela	Coyote, Cristobal Granadillo Granadillo Granadillo Cumaseba Roble
Tsanya	<i>Pausinystalia macroceras</i> Pierre ex Beille (Syn. <i>Corynanthe bequaertii</i> De Wild.) <i>Corynanthe paniculata</i> Welw.		
Tualang	<i>Koompassia excelsa</i> (Becc.) Taub.	Southeast Asia	Honey Bee Tree, Mangaris, Mengaris, Toale
Pilot-name	Scientific names	Local names	
Umgusi	<i>Baikiaea plurijuga</i> Harms	East Africa	Mukusi, Rhodesian Teak, Zambian Teak, Zambesi Redwood

Pilot-name	Scientific names	Local names	
Umiri	<p><i>Humiria balsamifera</i> var. <i>floribunda</i> (Mart.) Cuatrec. (Syn. <i>Humiria floribunda</i> Mart.)</p>	<p>Brazil Colombia Ecuador French Guiana Guyana Peru Suriname Venezuela</p>	<p>Umiri Oloroso Chanul Bois Rouge, Houmiri Bastard Bulletwood, Meri, Tauaranru, Tauroniro Quinilla Colorado Basra Bolletrie, Blakaberi, Tawanonero Nina</p>
Urunday	<p><i>Astronium balansae</i> Engl. <i>Astronium concinnum</i> Schott <i>Astronium graveolens</i> Jacq. <i>Astronium urundeuva</i> Engl.</p>	<p>Argentina Bolivia Brazil</p>	<p>Urunday del Noroeste, Urunday-Mi, Urundel Cuchi Arindeúva, Aroeira-do-Sertão,</p>

Pilot-name	Scientific names	Local names	
		Paraguay Central and South America	Aroeira Preta, Urindeúva Urunde'y Mi Bois de Zèbre, Bossona Mura, Tigerwood, Urunday-Para, Zebrano Zebrawood, Zorrowood
Vene	<i>Pterocarpus erinaceus</i> Poir. (Syn. <i>Pterocarpus africanus</i> Hook.)	Burkina-Faso Equatorial Guinea Guinea Guinea-Bissau Mali Nigeria	Goni, Guenin Pau Sangue Ven Pau Sangue Goni, Ven, Vene Vene Ven,

Pilot-name	Scientific names	Local names	
		Senegal	Vene
Vésàmbata	<i>Oldfieldia africana</i> Benth. & Hook.f.		

Pilot-name	Scientific names	Local names	
Virola	<i>Virola spp.</i>	Central America Colombia Ecuador French Guiana Guyana Honduras Peru Suriname Trinidad and Tobago	Banak, Sangre, Palo de Sangre, Bogamani, Cebo, Sangre Colorado Sebo, Nuanamo Chaliviande, Shempo Yayamadou, Moulomba Dalli Banak Cumala Baboen, Pintri Cajuea

Pilot-name	Scientific names	Local names	
		Venezuela	Virola Cuajo, Sangrino, Camaticaro, Otivo
		<i>UK</i>	<i>Dalli</i>
Wacapou	<i>Vouacapoua spp.</i>	Brazil	Acapu, Ritangueira
		French Guinea	Bois Perdrix, Bounaati, Epi de Blé
		Guyana	Sara, Sarabebeballi, Tatbu
		Suriname	Bruinhart, Wacapoe
		<i>UK</i>	<i>Tatbu</i>
		<i>USA</i>	<i>Partridgewood</i>
Walaba	<i>Eperua spp.</i>	Brazil	Apa, Apazeiro, Copaibarana,

Pilot-name	Scientific names	Local names	
		French Guiana	Espadeira Bioudou, Wapa
		Guyana	Ituri Wallaba, Wallaba
		Suriname	Walaba
		Venezuela	Uapa, Palo Machete
Wamara	<i>Bocoa prouacensis</i> Aubl.		
Wamba	<i>Tessmannia africana</i> Harms (Syn. <i>Tessmannia claessensii</i> De Wild.) <i>Tessmannia lescrauwaetii</i> (De Wild.) Harms		
Pilot-name	Scientific names	Local names	
Wengé	<i>Millettia laurentii</i> De Wild. <i>Millettia stuhlmannii</i> Taub.	Cameroon Congo Gabon Dem. Rep. of the Congo Mozambique Tanzania <i>Germany</i>	Awoung Wenge Awong Wenge Jambire Mpande <i>Panga-Panga,</i>

Pilot-name	Scientific names	Local names	
		<i>France</i>	<i>Panga-Panga,</i>
		<i>UK</i>	<i>Panga-Panga</i>
Xoan	<i>Melia azedarach L.</i>	Bangladesh	Bakarjan, Ghora Nim, Mahanim, Mahnim
		Cambodia	Dak hien
		China	Mindi Kechil
		India	Bakain, Bakarja, Betain, Deikna, Dek, Drek, Mallan Nim
		Indonesia	Gringging, Marambung, Mindi
		Nepal	Bakaina, Bakaino, Bakena
		Philippines	Balalunga, Balagango,

Pilot-name	Scientific names	Local names
		Thailand Vietnam Paraiso Khian, Lian, Lian-Baiyai Xaon

Pilot-name	Scientific names	Local names
Yemane	<i>Gmelina arborea</i> Roxb.	Bangladesh India Myanmar Nepal Gamar, Gamari, Gomari, Gumbar, Gumhar Gambhar, Gomari, Gumhar, Kambhari, Sewan Mai Saw, Yemane, Yemani, Yemari Gamari, Gambari,

Pilot-name	Scientific names	Local names	
		Thailand	Gumhari, Khamari Gumari, Saw, So, So-maeo
		<i>France</i>	<i>Gmelina,</i> <i>Melina,</i> <i>Peuplier d Afrique</i>
		<i>Germany</i>	<i>Gumar-Teak</i>
		<i>Spain</i>	<i>Gmelina,</i> <i>Melina</i>
		<i>UK</i>	<i>Beechwood,</i> <i>Gmelina,</i> <i>Goomar Teak,</i> <i>Kashmir Tree,</i> <i>Malay Beechwood,</i> <i>White Teak,</i> <i>Yemane</i>
Yungu	<i>Drypetes gossweileri</i> S. Moore		
Zingana	<i>Microberlinia</i> spp.	Cameroon	Allen Ele

Pilot-name	Scientific names	Local names	
	<i>Microberlinia bisulcata</i> A. Chev.	Gabon	Zingana Zebrano
	<i>Microberlinia brazzavillensis</i> A. Chev.	Germany	Zebrano,
		UK	Zebrawood

Chapter 45

Note.

1.- This Chapter does not cover :

- (a) Footwear or parts of footwear of Chapter 64;
- (b) Headgear or parts of headgear of Chapter 65; or
- (c) Articles of Chapter 95 (for example, toys, games, sports requisites).

Chapter 46

Notes.

1.- In this Chapter the expression “plaiting materials” means materials in a state or form suitable for plaiting, interlacing or similar processes; it includes straw, osier or willow, bamboos, rattans, rushes, reeds, strips of wood, strips of other vegetable material (for example, strips of bark, narrow leaves and raffia or other strips obtained from broad leaves), unspun natural textile fibres, monofilament and strip and the like of plastics and strips of paper, but not strips of leather or composition leather or of felt or nonwovens, human hair, horsehair, textile rovings or yarns, or monofilament and strip and the like of Chapter 54.

2.- This Chapter does not cover :

- (a) Wall coverings of heading 48.14;
- (b) Twine, cordage, ropes or cables, plaited or not (heading 56.07);
- (c) Footwear or headgear or parts thereof of Chapter 64 or 65;
- (d) Vehicles or bodies for vehicles of basketware (Chapter 87); or
- (e) Articles of Chapter 94 (for example, furniture, luminaires and lighting fittings).

3.- For the purposes of heading 46.01, the expression “plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands” means plaiting materials, plaits and similar products of plaiting materials, placed side by side and bound together, in the form of sheets, whether or not the binding materials are of spun textile materials.

Section X Chapter 47

Note.

- 1.- For the purposes of heading 47.02, the expression “chemical wood pulp, dissolving grades” means chemical wood pulp having by weight an insoluble fraction of 92 % or more for soda or sulphate wood pulp or of 88 % or more for sulphite wood pulp after one hour in a caustic soda solution containing 18 % sodium hydroxide (NaOH) at 20 °C, and for sulphite wood pulp an ash content that does not exceed 0.15 % by weight.

Chapter 48**Notes.**

- 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).
- 2.- This Chapter does not cover :
 - (a) Articles of Chapter 30;
 - (b) Stamping foils of heading 32.12;
 - (c) Perfumed papers or papers impregnated or coated with cosmetics (Chapter 33);
 - (d) Paper or cellulose wadding impregnated, coated or covered with soap or detergent (heading 34.01), or with polishes, creams or similar preparations (heading 34.05);
 - (e) Sensitised paper or paperboard of headings 37.01 to 37.04;
 - (f) Paper impregnated with diagnostic or laboratory reagents (heading 38.22);
 - (g) Paper-reinforced stratified sheeting of plastics, or one layer of paper or paperboard coated or covered with a layer of plastics, the latter constituting more than half the total thickness, or articles of such materials, other than wall coverings of heading 48.14 (Chapter 39);
 - (h) Articles of heading 42.02 (for example, travel goods);
 - (ij) Articles of Chapter 46 (manufactures of plaiting material);
 - (k) Paper yarn or textile articles of paper yarn (Section XI);
 - (l) Articles of Chapter 64 or Chapter 65;
 - (m) Abrasive paper or paperboard (heading 68.05) or paper- or paperboard-backed mica (heading 68.14) (paper and paperboard coated with mica powder are, however, to be classified in this Chapter);
 - (n) Metal foil backed with paper or paperboard (generally Section XIV or XV);
 - (o) Articles of heading 92.09;
 - (p) Articles of Chapter 95 (for example, toys, games, sports requisites); or
 - (q) Articles of Chapter 96 (for example, buttons, sanitary towels (pads) and tampons, napkins (diapers) and napkin liners).

3.- Subject to the provisions of Note 7, headings 48.01 to 48.05 include paper and paperboard which have been subjected to calendering, super-calendering, glazing or similar finishing, false water-marking or surface sizing, and also paper, paperboard, cellulose wadding and webs of cellulose fibres, coloured or marbled throughout the mass by any method. Except where heading 48.03 otherwise requires, these headings do not apply to paper, paperboard, cellulose wadding or webs of cellulose fibres which have been otherwise processed.

4.- In this Chapter the expression "newsprint" means uncoated paper of a kind used for the printing of newspapers, of which not less than 50 % by weight of the total fibre content consists of wood fibres obtained by a mechanical or chemi-mechanical process, unsized or very lightly sized, having a surface roughness Parker Print Surf (1 MPa) on each side exceeding 2.5 micrometres (microns), weighing not less than 40 g/m² and not more than 65 g/m², and applies only to paper : (a) in strips or rolls of a width exceeding 28 cm; or (b) in rectangular (including square) sheets with one side exceeding 28 cm and the other side exceeding 15 cm in the unfolded state.

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 :

(A) 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 m²/g; 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 m²/g.

(B) 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 more than 225 micrometres (microns) but not more than 508 micrometres (microns) and an ash content more than 3 %; or

(c) having a brightness of less than 60 %, a caliper of 254 micrometres (microns) or less and an ash content more than 8 %.

Heading 48.02 does not, however, cover filter paper or paperboard (including tea-bag paper) or felt paper or paperboard.

6.- In this Chapter “kraft paper and paperboard” means paper and paperboard of which not less than 80 % by weight of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes.

7.- Except where the terms of the headings otherwise require, paper, paperboard, cellulose wadding and webs of cellulose fibres answering to a description in two or more of the headings 48.01 to 48.11 are to be classified under that one of such headings which occurs last in numerical order in the Nomenclature.

8.- Headings 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.

9.- For the purposes of heading 48.14, the expression “wallpaper and similar wall coverings” applies only to :

(a) Paper in rolls, of a width of not less than 45 cm and not more than 160 cm, suitable for wall or ceiling decoration :

(i) Grained, embossed, surface-coloured, design-printed or otherwise surface-decorated (for example, with textile flock), whether or not coated or covered with transparent protective plastics;

(ii) With an uneven surface resulting from the incorporation of particles of wood, straw, etc.;

(iii) Coated or covered on the face side with plastics, the layer of plastics being grained, embossed, coloured, design-printed or otherwise decorated; or

(iv) Covered on the face side with plaiting material, whether or not bound together in parallel strands or woven;

(b) Borders and friezes, of paper, treated as above, whether or not in rolls, suitable for wall or ceiling decoration;

(c) Wall coverings of paper made up of several panels, in rolls or sheets, printed so as to make up a scene, design or motif when applied to a wall.

Products on a base of paper or paperboard, suitable for use both as floor coverings and as wall coverings, are to be classified in heading 48.23.

10.- Heading 48.20 does not cover loose sheets or cards, cut to size, whether or not printed, embossed or perforated.

11.- Heading 48.23 applies, *inter alia*, to perforated paper or paperboard cards for Jacquard or similar machines and paper lace.

12.- Except for the goods of heading 48.14 or 48.21, paper, paperboard, cellulose wadding and articles thereof, printed with motifs, characters or pictorial representations, which are not merely subsidiary to the primary use of the goods, fall in Chapter 49.

Subheading Notes.

1.- For the purposes of subheadings 4804.11 and 4804.19, “kraftliner” means machine-finished or machine-glazed paper and paperboard, of which not less than 80 % by weight of the total fibre content consists of wood fibres obtained by the chemical sulphate or soda processes, in rolls, weighing more than 115 g/m² and having a minimum Mullen bursting strength as indicated in the following table or the linearly interpolated or extrapolated equivalent for any other weight.

Weight g/m ²	Minimum Mullen
115	
125	
200	
300	
400	

2.- For the purposes of subheadings 4804.21 and 4804.29, “sack kraft paper” means machine-finished paper, of which not less than 80 % by weight of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes, in rolls, weighing not less than 60 g/m² but not more than 115 g/m² and meeting one of the following sets of specifications :

- a) Having a Mullen burst index of not less than 3.7 kPa m²/g and a stretch factor of more than 4.5 % in the cross direction and of more than 2 % in the machine direction.
- b) Having minima for tear and tensile as indicated in the following table or the linearly interpolated equivalent for any other weight :

Weight g/m ²	Minimum tear mN			Mi
	Machine direction	Machine direction plus cross direction	Cross direction	
60	700	1,510	1.9	
70	830	1,790	2.3	
80	965	2,070	2.8	

100	1,230	2,635	3.7
115	1,425	3,060	4.4

- 3.- For the purposes of subheading 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 combination of mechanical and chemical pulping processes, 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.
- 4.- Subheading 4805.12 covers paper, in rolls, made mainly of straw pulp obtained by a combination of mechanical and chemical processes, 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.3.- For the purposes of subheading 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 combination of mechanical and chemical pulping processes, 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.
- 5.- Subheadings 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 m²/g.
- 6.- For the purposes of subheading 4805.30, "sulphite wrapping paper" means machine-glazed paper, of which more than 40 % by weight of the total fibre content consists of wood fibres obtained by the chemical sulphite process, having an ash content not exceeding 8 % and having a Mullen burst index of not less than 1.47 kPa m²/g.
- 7.- For the purposes of subheading 4810.22, "light-weight coated paper" means paper, coated on both sides, of a total weight not exceeding 72 g/m², with a coating weight not exceeding 15 g/m² per side, on a base of which not less than 50 % by weight of the total fibre content consists of wood fibres obtained by a mechanical process.

Chapter 49

Notes.

- 1.- This Chapter does not cover :
- (a) Photographic negatives or positives on transparent bases (Chapter 37);
 - (b) Maps, plans or globes, in relief, whether or not printed (heading 90.23);
 - (c) Playing cards or other goods of Chapter 95; or
 - (d) Original engravings, prints or lithographs (heading 97.02), postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery or the like of heading 97.04, antiques of an age exceeding one hundred years or other articles of Chapter 97.
- 2.- For the purposes of Chapter 49, the term "printed" also means reproduced by means of a duplicating machine, produced under the control of an automatic data processing machine, embossed, photographed, photocopied, thermocopied or typewritten.

- 3.- Newspapers, journals and periodicals which are bound otherwise than in paper, and sets of newspapers, journals or periodicals comprising more than one number under a single cover are to be classified in heading 49.01, whether or not containing advertising material.
- 4.- Heading 49.01 also covers :
- (a) A collection of printed reproductions of, for example, works of art or drawings, with a relative text, put up with numbered pages in a form suitable for binding into one or more volumes;
 - (b) A pictorial supplement accompanying, and subsidiary to, a bound volume; and
 - (c) Printed parts of books or booklets, in the form of assembled or separate sheets or signatures, constituting the whole or a part of a complete work and designed for binding.
- However, printed pictures or illustrations not bearing a text, whether in the form of signatures or separate sheets, fall in heading 49.11.
- 5.- Subject to Note 3 to this Chapter, heading 49.01 does not cover publications which are essentially devoted to advertising (for example, brochures, pamphlets, leaflets, trade catalogues, year books published by trade associations, tourist propaganda). Such publications are to be classified in heading 49.11.
- 6.- For the purposes of heading 49.03, the expression “children’s picture books” means books for children in which the pictures form the principal interest and the text is subsidiary.

Section XI

Notes.

- 1.- This Section does not cover :
- (a) Animal brush-making bristles or hair (heading 05.02); horsehair or horsehair waste (heading 05.11);
 - (b) Human hair or articles of human hair (heading 05.01, 67.03 or 67.04), except filtering or straining cloth of a kind commonly used in oil presses or the like (heading 59.11);
 - (c) Cotton linters or other vegetable materials of Chapter 14;
 - (d) Asbestos of heading 25.24 or articles of asbestos or other products of heading 68.12 or 68.13;
 - (e) Articles of heading 30.05 or 30.06; yarn used to clean between the teeth (dental floss), in individual retail packages, of heading 33.06;
 - (f) Sensitised textiles of headings 37.01 to 37.04;
 - (g) Monofilament of which any cross-sectional dimension exceeds 1 mm or strip or the like (for example, artificial straw) of an apparent width exceeding 5 mm, of plastics (Chapter 39), or plaits or fabrics or other basketware or wickerwork of such monofilament or strip (Chapter 46);
 - (h) Woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with plastics, or articles thereof, of Chapter 39;
 - (ij) Woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with rubber, or articles thereof, of Chapter 40;

- (k) Hides or skins with their hair or wool on (Chapter 41 or 43) or articles of furskin, artificial fur or articles thereof, of heading 43.03 or 43.04;
- (l) Articles of textile materials of heading 42.01 or 42.02;
- (m) Products or articles of Chapter 48 (for example, cellulose wadding);
- (n) Footwear or parts of footwear, gaiters or leggings or similar articles of Chapter 64;
- (o) Hair-nets or other headgear or parts thereof of Chapter 65;
- (p) Goods of Chapter 67;
- (q) Abrasive-coated textile material (heading 68.05) and also carbon fibres or articles of carbon fibres of heading 68.15;
- (r) Glass fibres or articles of glass fibres, other than embroidery with glass thread on a visible ground of fabric (Chapter 70);
- (s) Articles of Chapter 94 (for example, furniture, bedding, luminaires and lighting fittings);
- (t) Articles of Chapter 95 (for example, toys, games, sports requisites and nets);
- (u) Articles of Chapter 96 (for example, brushes, travel sets for sewing, slide fasteners, typewriter ribbons, sanitary towels (pads) and tampons, napkins (diapers) and napkin liners); or
- (v) Articles of Chapter 97.

2.- (A) Goods classifiable in Chapters 50 to 55 or in heading 58.09 or 59.02 and of a mixture of two or more textile materials are to be classified as if consisting wholly of that one textile material which predominates by weight over any other single textile material.

When no one textile material predominates by weight, the goods are to be classified as if consisting wholly of that one textile material which is covered by the heading which occurs last in numerical order among those which equally merit consideration.

(B) For the purposes of the above rule :

(a) Gimped horsehair yarn (heading 51.10) and metallised yarn (heading 56.05) are to be treated as a single textile material the weight of which is to be taken as the aggregate of the weights of its components; for the classification of woven fabrics, metal thread is to be regarded as a textile material;

(b) The choice of appropriate heading shall be effected by determining **first** the Chapter and **then** the applicable heading within that Chapter, disregarding any materials not classified in that Chapter;

(c) When both Chapters 54 and 55 are involved with any other Chapter, Chapters 54 and 55 are to be treated as a single Chapter;

(d) Where a Chapter or a heading refers to goods of different textile materials, such materials are to be treated as a single textile material.

(C) The provisions of paragraphs (A) and (B) above apply also to the yarns referred to in Note 3, 4, 5 or 6 below.

3.- (A) For the purposes of this Section, and subject to the exceptions in paragraph (B) below, yarns (single, multiple (folded) or cabled) of the following descriptions are to be treated as “twine, cordage, ropes and cables” :

(a) Of silk or waste silk, measuring more than 20,000 decitex;

(b) Of man-made fibres (including yarn of two or more monofilaments of Chapter 54), measuring more than 10,000 decitex;

(c) Of true hemp or flax :

(i) Polished or glazed, measuring 1,429 decitex or more; or

(ii) Not polished or glazed, measuring more than 20,000 decitex;

(d) Of coir, consisting of three or more plies;

(e) Of other vegetable fibres, measuring more than 20,000 decitex; or

(f) Reinforced with metal thread.

(B) Exceptions :

(a) Yarn of wool or other animal hair and paper yarn, other than yarn reinforced with metal thread;

(b) Man-made filament tow of Chapter 55 and multifilament yarn without twist or with a twist of less than 5 turns per metre of Chapter 54;

(c) Silk worm gut of heading 50.06, and monofilaments of Chapter 54;

(d) Metallised yarn of heading 56.05; yarn reinforced with metal thread is subject to paragraph (A) (f) above; and

(e) Chenille yarn, gimped yarn and loop wale-yarn of heading 56.06.

4.- (A) For the purposes of Chapters 50, 51, 52, 54 and 55, the expression “put up for retail sale” in relation to yarn means, subject to the exceptions in paragraph (B) below, yarn (single, multiple (folded) or cabled) put up :

(a) On cards, reels, tubes or similar supports, of a weight (including support) not exceeding :

(i) 85 g in the case of silk, waste silk or man-made filaments; or

(ii) 125 g in other cases;

(b) In balls, hanks or skeins of a weight not exceeding :

(i) 85 g in the case of man-made filament yarn of less than 3,000 decitex, silk or silk waste;

(ii) 125 g in the case of all other yarns of less than 2,000 decitex; or

(iii) 500 g in other cases.

(c) In hanks or skeins comprising several smaller hanks or skeins separated by dividing threads which render them independent one of the other, each of uniform weight not exceeding :

(i) 85 g in the case of silk, waste silk or man-made filaments; or

(ii) 125 g in other cases.

(B) Exceptions :

(a) Single yarn of any textile material, except :

(i) Single yarn of wool or fine animal hair, unbleached; and

(ii) Single yarn of wool or fine animal hair, bleached, dyed or printed, measuring more than 5,000 decitex;

(b) Multiple (folded) or cabled yarn, unbleached :

(i) Of silk or waste silk, however put up; or

(ii) Of other textile material except wool or fine animal hair, in hanks or skeins;

(c) Multiple (folded) or cabled yarn of silk or waste silk, bleached, dyed or printed, measuring 133 decitex or less; and

(d) Single, multiple (folded) or cabled yarn of any textile material :

(i) In cross-reeled hanks or skeins; or

(ii) Put up on supports or in some other manner indicating its use in the textile industry (for example, on cops, twisting mill tubes, pirns, conical bobbins or spindles, or reeled in the form of cocoons for embroidery looms).

5.- For the purposes of headings 52.04, 54.01 and 55.08, the expression "sewing thread" means multiple (folded) or cabled yarn :

(a) Put up on supports (for example, reels, tubes) of a weight (including support) not exceeding 1,000 g;

(b) Dressed for use as sewing thread; and

(c) With a final "Z" twist.

6.- For the purposes of this Section, the expression "high tenacity yarn" means yarn having a tenacity, expressed in cN/tex (centinewtons per tex), greater than the following :

Single yarn of nylon or other polyamides, or of polyesters
..... 60 cN/tex

Multiple (folded) or cabled yarn of nylon or other polyamides, or of polyesters
..... 53 cN/tex

Single, multiple (folded) or cabled yarn of viscose rayon
..... 27 cN/tex.

7.- For the purposes of this Section, the expression “made up” means :

(a) Cut otherwise than into squares or rectangles;

(b) Produced in the finished state, ready for use (or merely needing separation by cutting dividing threads) without sewing or other working (for example, certain dusters, towels, table cloths, scarf squares, blankets);

(c) Cut to size and with at least one heat-sealed edge with a visibly tapered or compressed border and the other edges treated as described in any other subparagraph of this Note, but excluding fabrics the cut edges of which have been prevented from unravelling by hot cutting or by other simple means;

(d) Hemmed or with rolled edges, or with a knotted fringe at any of the edges, but excluding fabrics the cut edges of which have been prevented from unravelling by whipping or by other simple means;

(e) Cut to size and having undergone a process of drawn thread work;

(f) Assembled by sewing, gumming or otherwise (other than piece goods consisting of two or more lengths of identical material joined end to end and piece goods composed of two or more textiles assembled in layers, whether or not padded);

(g) Knitted or crocheted to shape, whether presented as separate items or in the form of a number of items in the length.

8.- For the purposes of Chapters 50 to 60 :

(a) Chapters 50 to 55 and 60 and, except where the context otherwise requires, Chapters 56 to 59 do not apply to goods made up within the meaning of Note 7 above; and

(b) Chapters 50 to 55 and 60 do not apply to goods of Chapters 56 to 59.

9.- The woven fabrics of Chapters 50 to 55 include fabrics consisting of layers of parallel textile yarns superimposed on each other at acute or right angles. These layers are bonded at the intersections of the yarns by an adhesive or by thermal bonding.

10.- Elastic products consisting of textile materials combined with rubber threads are classified in this Section.

11.- For the purposes of this Section, the expression “impregnated” includes “dipped”.

12.- For the purposes of this Section, the expression “polyamides” includes “aramids”.

13.- For the purposes of this Section and, where applicable, throughout the Nomenclature, the expression “elastomeric yarn” means filament yarn, including monofilament, of synthetic textile material, other than textured yarn, which does not break on being extended to three times its original length and which returns, after being extended to twice its original length, within a period of five minutes, to a length not greater than one and a half times its original length.

14.- Unless the context otherwise requires, textile garments of different headings are to be classified in their own headings even if put up in sets for retail sale. For the purposes of this Note, the expression “textile garments” means garments of headings 61.01 to 61.14 and headings 62.01 to 62.11.

15.- Subject to Note 1 to Section XI, textiles, garments and other textile articles, incorporating chemical, mechanical or electronic components for additional functionality, whether incorporated as built-in components or within the fibre or fabric, are classified in their respective headings in Section XI provided that they retain the essential character of the goods of this Section.

Subheading Notes.

1.- In this Section and, where applicable, throughout the Nomenclature, the following expressions have the meanings hereby assigned to them :

(a) Unbleached yarn

Yarn which :

(i) has the natural colour of its constituent fibres and has not been bleached, dyed (whether or not in the mass) or printed; or

(ii) is of indeterminate colour ("grey yarn"), manufactured from garnetted stock.

Such yarn may have been treated with a colourless dressing or fugitive dye (which disappears after simple washing with soap) and, in the case of man-made fibres, treated in the mass with delustring agents (for example, titanium dioxide).

(b) Bleached yarn

Yarn which :

(i) has undergone a bleaching process, is made of bleached fibres or, unless the context otherwise requires, has been dyed white (whether or not in the mass) or treated with a white dressing;

(ii) consists of a mixture of unbleached and bleached fibres; or

(iii) is multiple (folded) or cabled and consists of unbleached and bleached yarns.

(c) Coloured (dyed or printed) yarn

Yarn which :

(i) is dyed (whether or not in the mass) other than white or in a fugitive colour, or printed, or made from dyed or printed fibres;

(ii) consists of a mixture of dyed fibres of different colours or of a mixture of unbleached or bleached fibres with coloured fibres (marl or mixture yarns), or is printed in one or more colours at intervals to give the impression of dots;

(iii) is obtained from slivers or rovings which have been printed; or

(iv) is multiple (folded) or cabled and consists of unbleached or bleached yarn and coloured yarn.

The above definitions also apply, *mutatis mutandis*, to monofilament and to strip or the like of Chapter 54.

(d) Unbleached woven fabric

Woven fabric made from unbleached yarn and which has not been bleached, dyed or printed. Such fabric may have been treated with a colourless dressing or a fugitive dye.

(e) Bleached woven fabric

Woven fabric which :

(i) has been bleached or, unless the context otherwise requires, dyed white or treated with a white dressing, in the piece;

(ii) consists of bleached yarn; or

(iii) consists of unbleached and bleached yarn.

(f) Dyed woven fabric

Woven fabric which :

(i) is dyed a single uniform colour other than white (unless the context otherwise requires) or has been treated with a coloured finish other than white (unless the context otherwise requires), in the piece; or

(ii) consists of coloured yarn of a single uniform colour.

(g) Woven fabric of yarns of different colours

Woven fabric (other than printed woven fabric) which :

(i) consists of yarns of different colours or yarns of different shades of the same colour (other than the natural colour of the constituent fibres);

(ii) consists of unbleached or bleached yarn and coloured yarn; or

(iii) consists of marl or mixture yarns.

(In all cases, the yarn used in selvages and piece ends is not taken into consideration.)

(h) Printed woven fabric

Woven fabric which has been printed in the piece, whether or not made from yarns of different colours.

(The following are also regarded as printed woven fabrics : woven fabrics bearing designs made, for example, with a brush or spray gun, by means of transfer paper, by flocking or by the batik process.)

The process of mercerisation does not affect the classification of yarns or fabrics within the above categories.

The definitions at (d) to (h) above apply, mutatis mutandis, to knitted or crocheted fabrics.

(ij) Plain weave

A fabric construction in which each yarn of the weft passes alternately over and under successive yarns of the warp and each yarn of the warp passes alternately over and under successive yarns of the weft.

2.- (A) Products of Chapters 56 to 63 containing two or more textile materials are to be regarded as consisting wholly of that textile material which would be selected under Note 2 to this Section for the classification of a product of Chapters 50 to 55 or of heading 58.09 consisting of the same textile materials.

(B) For the application of this rule :

(a) where appropriate, only the part which determines the classification under Interpretative Rule 3 shall be taken into account;

(b) in the case of textile products consisting of a ground fabric and a pile or looped surface no account shall be taken of the ground fabric;

(c) in the case of embroidery of heading 58.10 and goods thereof, only the ground fabric shall be taken into account. However, embroidery without visible ground, and goods thereof, shall be classified with reference to the embroidering threads alone.

Chapter 51

Note.

1.- Throughout the Nomenclature :

(a) "Wool" means the natural fibre grown by sheep or lambs;

(b) "Fine animal hair" means the hair of alpaca, llama, vicuna, camel (including dromedary), yak, Angora, Tibetan, Kashmir or similar goats (but not common goats), rabbit (including Angora rabbit), hare, beaver, nutria or musk-rat;

(c) "Coarse animal hair" means the hair of animals not mentioned above, excluding brush-making hair and bristles (heading 05.02) and horsehair (heading 05.11).

Chapter 52

Subheading Note.

1.- For the purposes of subheadings 5209.42 and 5211.42, the expression "denim" means fabrics of yarns of different colours, of 3-thread or 4-thread twill, including broken twill, warp faced, the warp yarns of which are of one and the same colour and the weft yarns of which are unbleached, bleached, dyed grey or coloured a lighter shade of the colour of the warp yarns.

Chapter 54

Notes.

1.- Throughout the Nomenclature, the term "man-made fibres" means staple fibres and filaments of organic polymers produced by manufacturing processes, either :

a) By polymerisation of organic monomers to produce polymers such as polyamides, polyesters, polyolefins or polyurethanes, or by chemical modification of polymers produced by this process (for example, poly(vinyl alcohol) prepared by the hydrolysis of poly(vinyl acetate)); or

b) By dissolution or chemical treatment of natural organic polymers (for example, cellulose) to produce polymers such as cuprammonium rayon (cupro) or viscose rayon, or by chemical

modification of natural organic polymers (for example, cellulose, casein and other proteins, or alginic acid), to produce polymers such as cellulose acetate or alginates.

The terms “synthetic” and “artificial”, used in relation to fibres, mean : synthetic : fibres as defined at (a); artificial : fibres as defined at (b). Strip and the like of heading 54.04 or 54.05 are not considered to be man-made fibres.

The terms “man-made”, “synthetic” and “artificial” shall have the same meanings when used in relation to “textile materials”.

2.- Headings 54.02 and 54.03 do not apply to synthetic or artificial filament tow of Chapter 55.

Chapter 55

Note.

1.- Headings 55.01 and 55.02 apply only to man-made filament tow, consisting of parallel filaments of a uniform length equal to the length of the tow, meeting the following specifications :

- (a) Length of tow exceeding 2 m;
- (b) Twist less than 5 turns per metre;
- (c) Measuring per filament less than 67 decitex;
- (d) Synthetic filament tow only : the tow must be drawn, that is to say, be incapable of being stretched by more than 100 % of its length;
- (e) Total measurement of tow more than 20,000 decitex.

Tow of a length not exceeding 2 m is to be classified in heading 55.03 or 55.04.

Chapter 56

Notes.

1.- This Chapter does not cover :

(a) Wadding, felt or nonwovens, impregnated, coated or covered with substances or preparations (for example, perfumes or cosmetics of Chapter 33, soaps or detergents of heading 34.01, polishes, creams or similar preparations of heading 34.05, fabric softeners of heading 38.09) where the textile material is present merely as a carrying medium;

(b) Textile products of heading 58.11;

(c) Natural or artificial abrasive powder or grain, on a backing of felt or nonwovens (heading 68.05);

(d) Agglomerated or reconstituted mica, on a backing of felt or nonwovens (heading 68.14);

(e) Metal foil on a backing of felt or nonwovens (generally Section XIV or XV); or

(f) Sanitary towels (pads) and tampons, napkins (diapers) and napkin liners and similar articles of **heading 96.19**.

2.- The term “felt” includes needleloom felt and fabrics consisting of a web of textile fibres the cohesion of which has been enhanced by a stitch-bonding process using fibres from the web itself.

3.- Headings 56.02 and 56.03 cover respectively felt and nonwovens, impregnated, coated, covered or laminated with plastics or rubber whatever the nature of these materials (compact or cellular).

Heading 56.03 also includes nonwovens in which plastics or rubber forms the bonding substance.

Headings 56.02 and 56.03 do not, however, cover :

(a) Felt impregnated, coated, covered or laminated with plastics or rubber, containing 50 % or less by weight of textile material or felt completely embedded in plastics or rubber (Chapter 39 or 40);

(b) Nonwovens, either completely embedded in plastics or rubber, or entirely coated or covered on both sides with such materials, provided that such coating or covering can be seen with the naked eye with no account being taken of any resulting change of colour (Chapter 39 or 40); or

(c) Plates, sheets or strip of cellular plastics or cellular rubber combined with felt or nonwovens, where the textile material is present merely for reinforcing purposes (Chapter 39 or 40).

4.- Heading 56.04 does not cover textile yarn, or strip or the like of heading 54.04 or 54.05, in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55); for the purpose of this provision, no account should be taken of any resulting change of colour.

Chapter 57

Notes.

1.- For the purposes of this Chapter, the term “carpets and other textile floor coverings” means floor coverings in which textile materials serve as the exposed surface of the article when in use and includes articles having the characteristics of textile floor coverings but intended for use for other purposes.

2.- This Chapter does not cover floor covering underlays.

Chapter 58

Notes.

1.- This Chapter does not apply to textile fabrics referred to in Note 1 to Chapter 59, impregnated, coated, covered or laminated, or to other goods of Chapter 59.

2.- Heading 58.01 also includes woven weft pile fabrics which have not yet had the floats cut, at which stage they have no pile standing up.

3.- For the purposes of heading 58.03, “gauze” means a fabric with a warp composed wholly or in part of standing or ground threads and crossing or doup threads which cross the standing or ground threads making a half turn, a complete turn or more to form loops through which weft threads pass.

4.- Heading 58.04 does not apply to knotted net fabrics of twine, cordage or rope, of heading 56.08.

5.- For the purposes of heading 58.06, the expression “narrow woven fabrics” means :

(a) Woven fabrics of a width not exceeding 30 cm, whether woven as such or cut from wider pieces, provided with selvages (woven, gummed or otherwise made) on both edges;

(b) Tubular woven fabrics of a flattened width not exceeding 30 cm; and

(c) Bias binding with folded edges, of a width when unfolded not exceeding 30 cm.

Narrow woven fabrics with woven fringes are to be classified in heading 58.08.

6.- In heading 58.10, the expression “embroidery” means, *inter alia*, embroidery with metal or glass thread on a visible ground of textile fabric, and sewn appliqué work of sequins, beads or ornamental motifs of textile or other materials. The heading does not apply to needlework tapestry (heading 58.05).

7.- In addition to the products of heading 58.09, this Chapter also includes articles made of metal thread and of a kind used in apparel, as furnishing fabrics or for similar purposes.

Notes.

1.- This Chapter does not apply to textile fabrics referred to in Note 1 to Chapter 59, impregnated, coated, covered or laminated, or to other goods of Chapter 59.

2.- Heading 58.01 also includes woven weft pile fabrics which have not yet had the floats cut, at which stage they have no pile standing up.

3.- For the purposes of heading 58.03, “gauze” means a fabric with a warp composed wholly or in part of standing or ground threads and crossing or doup threads which cross the standing or ground threads making a half turn, a complete turn or more to form loops through which weft threads pass.

4.- Heading 58.04 does not apply to knotted net fabrics of twine, cordage or rope, of heading 56.08.

5.- For the purposes of heading 58.06, the expression “narrow woven fabrics” means :

(a) Woven fabrics of a width not exceeding 30 cm, whether woven as such or cut from wider pieces, provided with selvages (woven, gummed or otherwise made) on both edges;

(b) Tubular woven fabrics of a flattened width not exceeding 30 cm; and

(c) Bias binding with folded edges, of a width when unfolded not exceeding 30 cm.

Narrow woven fabrics with woven fringes are to be classified in heading 58.08.

6.- In heading 58.10, the expression “embroidery” means, *inter alia*, embroidery with metal or glass thread on a visible ground of textile fabric, and sewn appliqué work of sequins, beads or ornamental motifs of textile or other materials. The heading does not apply to needlework tapestry (heading 58.05).

7.- In addition to the products of heading 58.09, this Chapter also includes articles made of metal thread and of a kind used in apparel, as furnishing fabrics or for similar purposes.

Chapter 59

Notes.

1.- Except where the context otherwise requires, for the purposes of this Chapter the expression “textile fabrics” applies only to the woven fabrics of Chapters 50 to 55 and headings 58.03 and 58.06, the braids and ornamental trimmings in the piece of heading 58.08 and the knitted or crocheted fabrics of headings 60.02 to 60.06.

2.- Heading 59.03 applies to :

(a) Textile fabrics, impregnated, coated, covered or laminated with plastics, whatever the weight per square metre and whatever the nature of the plastic material (compact or cellular), other than :

(1) Fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55, 58 or 60); for the purpose of this provision, no account should be taken of any resulting change of colour;

(2) Products which cannot, without fracturing, be bent manually around a cylinder of a diameter of 7 mm, at a temperature between 15 °C and 30 °C (usually Chapter 39);

(3) Products in which the textile fabric is either completely embedded in plastics or entirely coated or covered on both sides with such material, provided that such coating or covering can be seen with the naked eye with no account being taken of any resulting change of colour (Chapter 39);

(4) Fabrics partially coated or partially covered with plastics and bearing designs resulting from these treatments (usually Chapters 50 to 55, 58 or 60);

(5) Plates, sheets or strip of cellular plastics, combined with textile fabric, where the textile fabric is present merely for reinforcing purposes (Chapter 39); or

(6) Textile products of heading 58.11;

(b) Fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with plastics, of heading 56.04.

3.- For the purposes of heading 59.03, "textile fabrics laminated with plastics" means products made by the assembly of one or more layers of fabrics with one or more sheets or film of plastics which are combined by any process that bonds the layers together, whether or not the sheets or film of plastics are visible to the naked eye in the crosssection.

4.- For the purposes of heading 59.05, the expression "textile wall coverings" applies to products in rolls, of a width of not less than 45 cm, suitable for wall or ceiling decoration, consisting of a textile surface which has been fixed on a backing or has been treated on the back (impregnated or coated to permit pasting).

This heading does not, however, apply to wall coverings consisting of textile flock or dust fixed directly on a backing of paper (heading 48.14) or on a textile backing (generally heading 59.07).

5.- For the purposes of heading 59.06, the expression "rubberised textile fabrics" means :

(a) Textile fabrics impregnated, coated, covered or laminated with rubber,

(i) Weighing not more than 1,500 g/m²; or

(ii) Weighing more than 1,500 g/m² and containing more than 50 % by weight of textile material;

(b) Fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with rubber, of heading 56.04; and

(c) Fabrics composed of parallel textile yarns agglomerated with rubber, irrespective of their weight per square metre.

This heading does not, however, apply to plates, sheets or strips of cellular rubber, combined with textile fabric, where the textile fabric is present merely for reinforcing purposes (Chapter 40), or textile products of heading 58.11.

6.- Heading 59.07 does not apply to :

- (a) Fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55, 58 or 60); for the purpose of this provision, no account should be taken of any resulting change of colour;
- (b) Fabrics painted with designs (other than painted canvas being theatrical scenery, studio back-cloths or the like);
- (c) Fabrics partially covered with flock, dust, powdered cork or the like and bearing designs resulting from these treatments; however, imitation pile fabrics remain classified in this heading;
- (d) Fabrics finished with normal dressings having a basis of amylaceous or similar substances;
- (e) Wood veneered on a backing of textile fabrics (heading 44.08);
- (f) Natural or artificial abrasive powder or grain, on a backing of textile fabrics (heading 68.05);
- (g) Agglomerated or reconstituted mica, on a backing of textile fabrics (heading 68.14); or
- (h) Metal foil on a backing of textile fabrics (generally Section XIV or XV).

7.- Heading 59.10 does not apply to :

- (a) Transmission or conveyor belting, of textile material, of a thickness of less than 3 mm; or
- (b) Transmission or conveyor belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber (heading 40.10).

8.- Heading 59.11 applies to the following goods, which do not fall in any other heading of Section XI :

- (a) Textile products in the piece, cut to length or simply cut to rectangular (including square) shape (other than those having the character of the products of headings 59.08 to 59.10), the following only :
 - (i) Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams);
 - (ii) Bolting cloth;
 - (iii) Filtering or straining cloth of a kind used in oil presses or the like, of textile material or of human hair;
 - (iv) Flat woven textile fabrics with multiple warp or weft, whether or not felted, impregnated or coated, of a kind used in machinery or for other technical purposes;
 - (v) Textile fabrics reinforced with metal, of a kind used for technical purposes;
 - (vi) Cords, braids and the like, whether or not coated, impregnated or reinforced with metal, of a kind used in industry as packing or lubricating materials;
- (b) Textile articles (other than those of headings 59.08 to 59.10) of a kind used for technical purposes (for example, textile fabrics and felts, endless or fitted with linking devices, of a kind used

in paper-making or similar machines (for example, for pulp or asbestos-cement), gaskets, washers, polishing discs and other machinery parts).

Chapter 60

Notes.

1.- This Chapter does not cover :

(a) Crochet lace of heading 58.04;

(b) Labels, badges or similar articles, knitted or crocheted, of heading 58.07; or

(c) Knitted or crocheted fabrics, impregnated, coated, covered or laminated, of Chapter 59. However, knitted or crocheted pile fabrics, impregnated, coated, covered or laminated, remain classified in heading 60.01.

2.- This Chapter also includes fabrics made of metal thread and of a kind used in apparel, as furnishing fabrics or for similar purposes.

3.- Throughout the Nomenclature any reference to “knitted” goods includes a reference to stitch-bonded goods in which the chain stitches are formed of textile yarn.

Subheading Note.

1.- Subheading 6005.35 covers fabrics of polyethylene monofilament or of polyester multifilament, weighing not less than 30 g/m² and not more than 55 g/m², having a mesh size of not less than 20 holes/cm² and not more than 100 holes/cm², and impregnated or coated with alpha-cypermethrin (ISO), chlorfenapyr (ISO), deltamethrin (INN, ISO), lambda-cyhalothrin (ISO), permethrin (ISO) or pirimiphos-methyl (ISO).

Chapter 61

Notes.

1.- This Chapter applies only to made up knitted or crocheted articles.

2.- This Chapter does not cover :

(a) Goods of heading 62.12;

(b) Worn clothing or other worn articles of heading 63.09; or

(c) Orthopaedic appliances, surgical belts, trusses or the like (heading 90.21).

3.- For the purposes of headings 61.03 and 61.04 :

(a) The term “suit” means a set of garments composed of two or three pieces made up, in respect of their outer surface, in identical fabric and comprising :

- one suit coat or jacket the outer shell of which, exclusive of sleeves, consists of four or more panels, designed to cover the upper part of the body, possibly with a tailored waistcoat in addition whose front is made from the same fabric as the outer surface of the other components of the set and whose back is made from the same fabric as the lining of the suit coat or jacket; and

- one garment designed to cover the lower part of the body and consisting of trousers, breeches or shorts (other than swimwear), a skirt or a divided skirt, having neither braces nor bibs.

All of the components of a “suit” must be of the same fabric construction, colour and composition; they must also be of the same style and of corresponding or compatible size. However, these components may have piping (a strip of fabric sewn into the seam) in a different fabric.

If several separate components to cover the lower part of the body are presented together (for example, two pairs of trousers or trousers and shorts, or a skirt or divided skirt and trousers), the constituent lower part shall be one pair of trousers or, in the case of women’s or girls’ suits, the skirt or divided skirt, the other garments being considered separately.

The term “suit” includes the following sets of garments, whether or not they fulfil all the above conditions :

- morning dress, comprising a plain jacket (cutaway) with rounded tails hanging well down at the back and striped trousers;
- evening dress (tailcoat), generally made of black fabric, the jacket of which is relatively short at the front, does not close and has narrow skirts cut in at the hips and hanging down behind;
- dinner jacket suits, in which the jacket is similar in style to an ordinary jacket (though perhaps revealing more of the shirt front), but has shiny silk or imitation silk lapels.

(b) The term “ensemble” means a set of garments (other than suits and articles of heading 61.07, 61.08 or 61.09), composed of several pieces made up in identical fabric, put up for retail sale, and comprising :

- one garment designed to cover the upper part of the body, with the exception of pullovers which may form a second upper garment in the sole context of twin sets, and of waistcoats which may also form a second upper garment, and
- one or two different garments, designed to cover the lower part of the body and consisting of trousers, bib and brace overalls, breeches, shorts (other than swimwear), a skirt or a divided skirt.

All of the components of an ensemble must be of the same fabric construction, style, colour and composition; they also must be of corresponding or compatible size. The term “ensemble” does not apply to track suits or ski suits, of heading 61.12.

4.- Headings 61.05 and 61.06 do not cover garments with pockets below the waist, with a ribbed waistband or other means of tightening at the bottom of the garment, or garments having an average of less than 10 stitches per linear centimeter in each direction counted on an area measuring at least 10 cm x 10 cm. Headings 61.05 does not cover sleeveless garments.

“Shirts” and “shirt-blouses” are garments designed to cover the upper part of the body, having long or short sleeves and a full or partial opening starting at the neckline. “Blouses” are loose-fitting garments also designed to cover the upper part of the body but may be sleeveless and with or without an opening at the neckline. “Shirts”, “shirt-blouses” and “blouses” may also have a collar.

5.- Heading 61.09 does not cover garments with a drawstring, ribbed waistband or other means of tightening at the bottom of the garment.

6.- For the purposes of heading 61.11 :

(a) The expression “babies’ garments and clothing accessories” means articles for young children of a body height not exceeding 86 cm;

(b) Articles which are, *prima facie*, classifiable both in heading 61.11 and in other headings of this Chapter are to be classified in heading 61.11.

7.- For the purposes of heading 61.12, "ski suits" means garments or sets of garments which, by their general appearance and texture, are identifiable as intended to be worn principally for skiing (cross-country or alpine). They consist either of :

(a) a "ski overall", that is, a one-piece garment designed to cover the upper and the lower parts of the body; in addition to sleeves and a collar the ski overall may have pockets or footstraps; or

(b) a "ski ensemble", that is, a set of garments composed of two or three pieces, put up for retail sale and comprising :

- one garment such as an anorak, wind-cheater, wind-jacket or similar article, closed by a slide fastener (zipper), possibly with a waistcoat in addition, and

- one pair of trousers whether or not extending above waist-level, one pair of breeches or one bib and brace overall.

The "ski ensemble" may also consist of an overall similar to the one mentioned in paragraph (a) above and a type of padded, sleeveless jacket worn over the overall.

All the components of a "ski ensemble" must be made up in a fabric of the same texture, style and composition whether or not of the same colour; they also must be of corresponding or compatible size.

8.- Garments which are, *prima facie*, classifiable both in heading 61.13 and in other headings of this Chapter, excluding heading 61.11, are to be classified in heading 61.13.

9.- Garments of this Chapter designed for left over right closure at the front shall be regarded as men's or boys' garments, and those designed for right over left closure at the front as women's or girls' garments. These provisions do not apply where the cut of the garment clearly indicates that it is designed for one or other of the sexes.

Garments which cannot be identified as either men's or boys' garments or as women's or girls' garments are to be classified in the headings covering women's or girls' garments.

10.- Articles of this Chapter may be made of metal thread.

Chapter 62

Notes.

1.- This Chapter applies only to made up articles of any textile fabric other than wadding, excluding knitted or crocheted articles (other than those of heading 62.12).

2.- This Chapter does not cover :

(a) Worn clothing or other worn articles of heading 63.09; or

(b) Orthopaedic appliances, surgical belts, trusses or the like (heading 90.21).

3.- For the purposes of headings 62.03 and 62.04 :

(a) The term "suit" means a set of garments composed of two or three pieces made up, in respect of their outer surface, in identical fabric and comprising :

- one suit coat or jacket the outer shell of which, exclusive of sleeves, consists of four or more panels, designed to cover the upper part of the body, possibly with a tailored waistcoat in addition whose front is made from the same fabric as the outer surface of the other components of the set and whose back is made from the same fabric as the lining of the suit coat or jacket; and
- one garment designed to cover the lower part of the body and consisting of trousers, breeches or shorts (other than swimwear), a skirt or a divided skirt, having neither braces nor bibs.

All of the components of a "suit" must be of the same fabric construction, colour and composition; they must also be of the same style and of corresponding or compatible size. However, these components may have piping (a strip of fabric sewn into the seam) in a different fabric.

If several separate components to cover the lower part of the body are presented together (for example, two pairs of trousers or trousers and shorts, or a skirt or divided skirt and trousers), the constituent lower part shall be one pair of trousers or, in the case of women's or girls' suits, the skirt or divided skirt, the other garments being considered separately.

The term "suit" includes the following sets of garments, whether or not they fulfil all the above conditions :

- morning dress, comprising a plain jacket (cutaway) with rounded tails hanging well down at the back and striped trousers;
- evening dress (tailcoat), generally made of black fabric, the jacket of which is relatively short at the front, does not close and has narrow skirts cut in at the hips and hanging down behind;
- dinner jacket suits, in which the jacket is similar in style to an ordinary jacket (though perhaps revealing more of the shirt front), but has shiny silk or imitation silk lapels.

(b) The term "ensemble" means a set of garments (other than suits and articles of heading 62.07 or 62.08) composed of several pieces made up in identical fabric, put up for retail sale, and comprising :

- one garment designed to cover the upper part of the body, with the exception of waistcoats which may also form a second upper garment, and
- one or two different garments, designed to cover the lower part of the body and consisting of trousers, bib and brace overalls, breeches, shorts (other than swimwear), a skirt or a divided skirt.

All of the components of an ensemble must be of the same fabric construction, style, colour and composition; they also must be of corresponding or compatible size. The term "ensemble" does not apply to track suits or ski suits, of heading 62.11.

4.- Headings 62.05 and 62.06 do not cover garments with pockets below the waist, with a ribbed waistband or other means of tightening at the bottom of the garment. Heading 62.05 does not cover sleeveless garments.

"Shirts" and "shirt-blouses" are garments designed to cover the upper part of the body, having long or short sleeves and a full or partial opening starting at the neckline. "Blouses" are loose-fitting garments also designed to cover the upper part of the body but may be sleeveless and with or without an opening at the neckline. "Shirts", "shirt-blouses" and "blouses" may also have a collar.

5.- For the purposes of heading 62.09 :

(a) The expression “babies’ garments and clothing accessories” means articles for young children of a body height not exceeding 86 cm;

(b) Articles which are, *prima facie*, classifiable both in heading 62.09 and in other headings of this Chapter are to be classified in heading 62.09.

6.- Garments which are, *prima facie*, classifiable both in heading 62.10 and in other headings of this Chapter, excluding heading 62.09, are to be classified in heading 62.10.

7.- For the purposes of heading 62.11, “ski suits” means garments or sets of garments which, by their general appearance and texture, are identifiable as intended to be worn principally for skiing (cross-country or alpine). They consist either of :

(a) a “ski overall”, that is, a one-piece garment designed to cover the upper and the lower parts of the body; in addition to sleeves and a collar the ski overall may have pockets or footstraps; or

(b) a “ski ensemble”, that is, a set of garments composed of two or three pieces, put up for retail sale and comprising :

- one garment such as an anorak, wind-cheater, wind-jacket or similar article, closed by a slide fastener (zipper), possibly with a waistcoat in addition, and

- one pair of trousers whether or not extending above waist-level, one pair of breeches or one bib and brace overall.

The “ski ensemble” may also consist of an overall similar to the one mentioned in paragraph (a) above and a type of padded, sleeveless jacket worn over the overall.

All the components of a “ski ensemble” must be made up in a fabric of the same texture, style and composition whether or not of the same colour; they also must be of corresponding or compatible size.

8.- Scarves and articles of the scarf type, square or approximately square, of which no side exceeds 60 cm, are to be classified as handkerchiefs (heading 62.13). Handkerchiefs of which any side exceeds 60 cm are to be classified in heading 62.14.

9.- Garments of this Chapter designed for left over right closure at the front shall be regarded as men’s or boys’ garments, and those designed for right over left closure at the front as women’s or girls’ garments. These provisions do not apply where the cut of the garment clearly indicates that it is designed for one or other of the sexes.

Garments which cannot be identified as either men’s or boys’ garments or as women’s or girls’ garments are to be classified in the headings covering women’s or girls’ garments.

10.- Articles of this Chapter may be made of metal thread.

Chapter 63

Notes.

1.- Sub-Chapter I applies only to made up articles, of any textile fabric.

2.- Sub-Chapter I does not cover :

(a) Goods of Chapters 56 to 62; or

(b) Worn clothing or other worn articles of heading 63.09.

3.- Heading 63.09 applies only to the following goods :

(a) Articles of textile materials :

(i) Clothing and clothing accessories, and parts thereof;

(ii) Blankets and travelling rugs;

(iii) Bed linen, table linen, toilet linen and kitchen linen;

(iv) Furnishing articles, other than carpets of headings 57.01 to 57.05 and tapestries of heading 58.05;

(b) Footwear and headgear of any material other than asbestos.

In order to be classified in this heading, the articles mentioned above must comply with both of the following requirements :

(i) they must show signs of appreciable wear, and

(ii) they must be presented in bulk or in bales, sacks or similar packings.

Subheading Note.

1.- Subheading 6304.20 covers articles made from warp knit fabrics, impregnated or coated with alpha-cypermethrin (ISO), chlorfenapyr (ISO), deltamethrin (INN, ISO), lambda-cyhalothrin (ISO), permethrin (ISO) or pirimiphos-methyl (ISO).

Section XII

Chapter 64

Notes.

1.- This Chapter does not cover :

(a) Disposable foot or shoe coverings of flimsy material (for example, paper, sheeting of plastics) without applied soles. These products are classified according to their constituent material;

(b) Footwear of textile material, without an outer sole glued, sewn or otherwise affixed or applied to the upper (Section XI);

(c) Worn footwear of heading 63.09;

(d) Articles of asbestos (heading 68.12);

(e) Orthopaedic footwear or other orthopaedic appliances, or parts thereof (heading 90.21); or

(f) Toy footwear or skating boots with ice or roller skates attached; shin-guards or similar protective sportswear (Chapter 95).

2.- For the purposes of heading 64.06, the term "parts" does not include pegs, protectors, eyelets, hooks, buckles, ornaments, braid, laces, pompons or other trimmings (which are to be classified in their appropriate headings) or buttons or other goods of heading 96.06.

3.- For the purposes of this Chapter :

(a) the terms “rubber” and “plastics” include woven fabrics or other textile products with an external layer of rubber or plastics being visible to the naked eye; for the purpose of this provision, no account should be taken of any resulting change of colour; and

(b) the term “leather” refers to the goods of headings 41.07 and 41.12 to 41.14.

4.- Subject to Note 3 to this Chapter :

(a) The material of the upper shall be taken to be the constituent material having the greatest external surface area, no account being taken of accessories or reinforcements such as ankle patches, edging, ornamentation, buckles, tabs, eyelet stays or similar attachments;

(b) The constituent material of the outer sole shall be taken to be the material having the greatest surface area in contact with the ground, no account being taken of accessories or reinforcements such as spikes, bars, nails, protectors or similar attachments.

Subheading Note.

1.- For the purposes of subheadings 6402.12, 6402.19, 6403.12, 6403.19 and 6404.11, the expression “sports footwear” applies only to :

(a) Footwear which is designed for a sporting activity and has, or has provision for the attachment of, spikes, sprigs, stops, clips, bars or the like;

(b) Skating boots, ski-boots and cross-country ski footwear, snowboard boots, wrestling boots, boxing boots and cycling shoes.

Chapter 65

Notes.

1.- This Chapter does not cover :

(a) Worn headgear of heading 63.09;

(b) Asbestos headgear (heading 68.12); or

(c) Dolls' hats, other toy hats or carnival articles of Chapter 95.

2.- Heading 65.02 does not cover hat-shapes made by sewing other than those obtained simply by sewing strips in spirals.

Chapter 66

Notes.

1.- This Chapter does not cover :

(a) Measure walking-sticks or the like (heading 90.17);

(b) Firearm-sticks, sword-sticks, loaded walking-sticks or the like (Chapter 93); or

(c) Goods of Chapter 95 (for example, toy umbrellas, toy sun umbrellas).

2.- Heading 66.03 does not cover parts, trimmings or accessories of textile material, or covers, tassels, thongs, umbrella cases or the like, of any material. Such goods presented with, but not fitted to, articles of heading 66.01 or 66.02 are to be classified separately and are not to be treated as forming part of those articles.

Chapter 67

Notes.

1.- This Chapter does not cover :

- (a) Filtering and straining cloth of human hair (heading 59.11);
- (b) Floral motifs of lace, of embroidery or other textile fabric (Section XI);
- (c) Footwear (Chapter 64);
- (d) Headgear or hair-nets (Chapter 65);
- (e) Toys, sports requisites or carnival articles (Chapter 95); or
- (f) Feather dusters, powder-puffs or hair sieves (Chapter 96).

2.- Heading 67.01 does not cover :

- (a) Articles in which feathers or down constitute only filling or padding (for example, bedding of heading 94.04);
- (b) Articles of apparel or clothing accessories in which feathers or down constitute no more than mere trimming or padding; or
- (c) Artificial flowers or foliage or parts thereof or made up articles of heading 67.02.

3.- Heading 67.02 does not cover :

- (a) Articles of glass (Chapter 70); or
- (b) Artificial flowers, foliage or fruit of pottery, stone, metal, wood or other materials, obtained in one piece by moulding, forging, carving, stamping or other process, or consisting of parts assembled otherwise than by binding, glueing, fitting into one another or similar methods.

Section XIII

Chapter 68

Notes.

1.- This Chapter does not cover :

- (a) Goods of Chapter 25;
- (b) Coated, impregnated or covered paper and paperboard of heading 48.10 or 48.11 (for example, paper and paperboard coated with mica powder or graphite, bituminised or asphalted paper and paperboard);
- (c) Coated, impregnated or covered textile fabric of Chapter 56 or 59 (for example, fabric coated or covered with mica powder, bituminised or asphalted fabric);

- (d) Articles of Chapter 71;
- (e) Tools or parts of tools, of Chapter 82;
- (f) Lithographic stones of heading 84.42;
- (g) Electrical insulators (heading 85.46) or fittings of insulating material of heading 85.47;
- (h) Dental burrs (heading 90.18);
- (ij) Articles of Chapter 91 (for example, clocks and clock cases);
- (k) Articles of Chapter 94 (for example, furniture, luminaires and lighting fittings, prefabricated buildings);
- (l) Articles of Chapter 95 (for example, toys, games and sports requisites);
- (m) Articles of heading 96.02, if made of materials specified in Note 2 (b) to Chapter 96, or of heading 96.06 (for example, buttons), of heading 96.09 (for example, slate pencils), heading 96.10 (for example, drawing slates) or of heading 96.20 (monopods, bipods, tripods and similar articles);
or
- (n) Articles of Chapter 97 (for example, works of art).

2.- In heading 68.02 the expression “worked monumental or building stone” applies not only to the varieties of stone referred to in heading 25.15 or 25.16 but also to all other natural stone (for example, quartzite, flint, dolomite and steatite) similarly worked; it does not, however, apply to slate.

Chapter 69

Notes.

1.- This Chapter applies only to ceramic products which have been fired after shaping :

- (a) Headings 69.04 to 69.14 apply only to such products other than those classifiable in headings 69.01 to 69.03;
- (b) Articles heated to temperatures less than 800 °C for purposes such as curing of resins, accelerating hydration reactions, or for the removal of water or other volatile components, are not considered to be fired. Such articles are excluded from Chapter 69; and
- (c) Ceramic articles are obtained by firing inorganic, non-metallic materials which have been prepared and shaped previously at, in general, room temperature. Raw materials comprise, inter alia, clays, siliceous materials including fused silica, materials with a high melting point, such as oxides, carbides, nitrides, graphite or other carbon, and in some cases binders such as refractory clays or phosphates.

2.- This Chapter does not cover :

- (a) Products of heading 28.44;
- (b) Articles of heading 68.04;
- (c) Articles of Chapter 71 (for example, imitation jewellery);

- (d) Cermets of heading 81.13;
- (e) Articles of Chapter 82;
- (f) Electrical insulators (heading 85.46) or fittings of insulating material of heading 85.47;
- (g) Artificial teeth (heading 90.21);
- (h) Articles of Chapter 91 (for example, clocks and clock cases);
- (ij) Articles of Chapter 94 (for example, furniture, luminaires and lighting fittings, prefabricated buildings);
- (k) Articles of Chapter 95 (for example, toys, games and sports requisites);
- (l) Articles of heading 96.06 (for example, buttons) or of heading 96.14 (for example, smoking pipes); or
- (m) Articles of Chapter 97 (for example, works of art).

Chapter 70

Notes.

1.- This Chapter does not cover :

- (a) Goods of heading 32.07 (for example, vitrifiable enamels and glazes, glass frit, other glass in the form of powder, granules or flakes);
- (b) Articles of Chapter 71 (for example, imitation jewellery);
- (c) Optical fibre cables of heading 85.44, electrical insulators (heading 85.46) or fittings of insulating material of heading 85.47;
- (d) Front windscreens (windshields), rear windows and other windows, framed, for vehicles of Chapters 86 to 88;
- (e) Front windscreens (windshields), rear windows and other windows, whether or not framed, incorporating heating devices or other electrical or electronic devices, for vehicles of Chapters 86 to 88;
- (f) Optical fibres, optically worked optical elements, hypodermic syringes, artificial eyes, thermometers, barometers, hydrometers or other articles of Chapter 90;
- (g) Luminaires or lighting fittings, illuminated signs, illuminated name-plates or the like, having a permanently fixed light source, or parts thereof of heading 94.05;
- (h) Toys, games, sports requisites, Christmas tree ornaments or other articles of Chapter 95 (excluding glass eyes without mechanisms for dolls or for other articles of Chapter 95); or
- (ij) Buttons, fitted vacuum flasks, scent or similar sprays or other articles of Chapter 96.

2.- For the purposes of headings 70.03, 70.04 and 70.05 :

- (a) glass is not regarded as “worked” by reason of any process it has undergone before annealing;

(b) cutting to shape does not affect the classification of glass in sheets;

(c) the expression “absorbent, reflecting or non-reflecting layer” means a microscopically thin coating of metal or of a chemical compound (for example, metal oxide) which absorbs, for example, infra-red light or improves the reflecting qualities of the glass while still allowing it to retain a degree of transparency or translucency; or which prevents light from being reflected on the surface of the glass.

3.- The products referred to in heading 70.06 remain classified in that heading whether or not they have the character of articles.

4.- For the purposes of heading 70.19, the expression “glass wool” means :

(a) Mineral wools with a silica (SiO_2) content not less than 60 % by weight;

(b) Mineral wools with a silica (SiO_2) content less than 60 % but with an alkaline oxide (K_2O or Na_2O) content exceeding 5 % by weight or a boric oxide (B_2O_3) content exceeding 2 % by weight.

Mineral wools which do not comply with the above specifications fall in heading 68.06.

5.- Throughout the Nomenclature, the expression “glass” includes fused quartz and other fused silica.

Subheading Note.

1.- For the purposes of subheadings 7013.22, 7013.33, 7013.41 and 7013.91, the expression “lead crystal” means only glass having a minimum lead monoxide (PbO) content by weight of 24 %.

Section XIV **Chapter 71**

Notes.

1.- Subject to Note 1 (a) to Section VI and except as provided below, all articles consisting wholly or partly :

(a) Of natural or cultured pearls or of precious or semi-precious stones (natural, synthetic or reconstructed), or

(b) Of precious metal or of metal clad with precious metal, are to be classified in this Chapter.

2.- (A) Headings 71.13, 71.14 and 71.15 do not cover articles in which precious metal or metal clad with precious metal is present as minor constituents only, such as minor fittings or minor ornamentation (for example, monograms, ferrules and rims), and paragraph (b) of the foregoing Note does not apply to such articles (*).

(B) Heading 71.16 does not cover articles containing precious metal or metal clad with precious metal (other than as minor constituents).

3.- This Chapter does not cover :

(a) Amalgams of precious metal, or colloidal precious metal (heading 28.43);

(b) Sterile surgical suture materials, dental fillings or other goods of Chapter 30;

(c) Goods of Chapter 32 (for example, lustres);

- (d) Supported catalysts (heading 38.15);
- (e) Articles of heading 42.02 or 42.03 referred to in Note 3 (B) to Chapter 42;
- (f) Articles of heading 43.03 or 43.04;
- (g) Goods of Section XI (textiles and textile articles);
- (h) Footwear, headgear or other articles of Chapter 64 or 65;
- (ij) Umbrellas, walking-sticks or other articles of Chapter 66;
- (k) Abrasive goods of heading 68.04 or 68.05 or Chapter 82, containing dust or powder of precious or semi-precious stones (natural or synthetic); articles of Chapter 82 with a working part of precious or semi-precious stones (natural, synthetic or reconstructed); machinery, mechanical appliances or electrical goods, or parts thereof, of Section XVI. However, articles and parts thereof, wholly of precious or semi-precious stones (natural, synthetic or reconstructed) remain classified in this Chapter, except unmounted worked sapphires and diamonds for styli (heading 85.22);
- (l) Articles of Chapter 90, 91 or 92 (scientific instruments, clocks and watches, musical instruments);
- (m) Arms or parts thereof (Chapter 93);
- (n) Articles covered by Note 2 to Chapter 95;
- (o) Articles classified in Chapter 96 by virtue of Note 4 to that Chapter; or
- (p) Original sculptures or statuary (heading 97.03), collectors' pieces (heading 97.05) or antiques of an age exceeding one hundred years (heading 97.06), other than natural or cultured pearls or precious or semi-precious stones.

4.- (A) The expression "precious metal" means silver, gold and platinum.

(B) The expression "platinum" means platinum, iridium, osmium, palladium, rhodium and ruthenium.

(C) The expression "precious or semi-precious stones" does not include any of the substances specified in Note 2 (b) to Chapter 96.

5.- For the purposes of this Chapter, any alloy (including a sintered mixture and an inter-metallic compound) containing precious metal is to be treated as an alloy of precious metal if any one precious metal constitutes as much as 2 %, by weight, of the alloy. Alloys of precious metal are to be classified according to the following rules :

- (a) An alloy containing 2 % or more, by weight, of platinum is to be treated as an alloy of platinum;
- (b) An alloy containing 2 % or more, by weight, of gold but no platinum, or less than 2 %, by weight, of platinum, is to be treated as an alloy of gold;
- (c) Other alloys containing 2 % or more, by weight, of silver are to be treated as alloys of silver.

6.- Except where the context otherwise requires, any reference in the Nomenclature to precious metal or to any particular precious metal includes a reference to alloys treated as alloys of precious metal

or of the particular metal in accordance with the rules in Note 5 above, but not to metal clad with precious metal or to base metal or non-metals plated with precious metal.

- 7.- Throughout the Nomenclature the expression “metal clad with precious metal” means material made with a base of metal upon one or more surfaces of which there is affixed by soldering, brazing, welding, hot-rolling or similar mechanical means a covering of precious metal. Except where the context otherwise requires, the expression also covers base metal inlaid with precious metal.
- 8.- Subject to Note 1 (a) to Section VI, goods answering to a description in heading 71.12 are to be classified in that heading and in no other heading of the Nomenclature.
- 9.- For the purposes of heading 71.13, the expression “articles of jewellery” means :
- (a) Any small objects of personal adornment (for example, rings, bracelets, necklaces, brooches, ear-rings, watch-chains, fobs, pendants, tie-pins, cuff-links, dress-studs, religious or other medals and insignia); and
- (b) Articles of personal use of a kind normally carried in the pocket, in the handbag or on the person (for example, cigar or cigarette cases, snuff boxes, cachou or pill boxes, powder boxes, chain purses or prayer beads).
- These articles may be combined or set, for example, with natural or cultured pearls, precious or semi-precious stones, synthetic or reconstructed precious or semi-precious stones, tortoise shell, mother-of-pearl, ivory, natural or reconstituted amber, jet or coral.
- 10.- For the purposes of heading 71.14, the expression “articles of goldsmiths’ or silversmiths’ wares” includes such articles as ornaments, tableware, toilet-ware, smokers’ requisites and other articles of household, office or religious use.
- 11.- For the purposes of heading 71.17, the expression “imitation jewellery” means articles of jewellery within the meaning of paragraph (a) of Note 9 above (but not including buttons or other articles of heading 96.06, or dress-combs, hair-slides or the like, or hairpins, of heading 96.15), not incorporating natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed) nor (except as plating or as minor constituents) precious metal or metal clad with precious metal.

Subheading Notes.

- 1.- For the purposes of subheadings 7106.10, 7108.11, 7110.11, 7110.21, 7110.31 and 7110.41, the expressions “powder” and “in powder form” mean products of which 90 % or more by weight passes through a sieve having a mesh aperture of 0.5 mm.
- 2.- Notwithstanding the provisions of Chapter Note 4 (B), for the purposes of subheadings 7110.11 and 7110.19, the expression “platinum” does not include iridium, osmium, palladium, rhodium or ruthenium.
- 3.- For the classification of alloys in the subheadings of heading 71.10, each alloy is to be classified with that metal, platinum, palladium, rhodium, iridium, osmium or ruthenium which predominates by weight over each other of these metals.

ANNEX

List of precious or semi-precious stones falling in heading 71.03.

Mineral	Commercial name
Amblygonite	Amblygonite Montebrasite
Amphiboles (group of) Actinolite Tremolite Rhodonite	Actinolite, Nephrite, Jade Tremolite Rhodonite
Andalusite	Andalusite Chiastolite
Apatite	Apatite (all colours)
Aragonite	Aragonite, Ammolite
Axinite	Axinite
Azurite	Azurite (Chessylite) Azurite-Malachite
Benitoite	Benitoite
Beryl	Emerald Aquamarine Colourless Beryl-Goshenite Yellow Beryl Pink Beryl-Morganite Heliodor

	Golden Beryl Green Beryl Red Beryl, Bixbite
Beryllonite	Beryllonite
Brazilianite	Brazilianite
Calcite	Calcite
Cassiterite	Cassiterite
Cerussite	Cerussite
Chrysoberyl	Chrysoberyl Chrysoberyl Cat's-eye Alexandrite Alexandrite Cat's-eye
Chrysocolla	Chrysocolla
Cordierite	Cordierite Iolite
Corundum	Ruby Star-Ruby Sapphire Star-Sapphire Sapphire Cat's-eye Sapphire or Corundum with

	<p>colour designation</p> <p>Padparadschah (orange)</p> <p>Black Star-Sapphire, etc.</p>
Danburite	Danburite
Datolite	Datolite
Diaspore	Diaspore
Dumortierite	Dumortierite
Epidote	Epidote
Euclase	Euclase
<p>Feldspar (group of)</p> <p>Albite</p> <p>Labradorite</p> <p>Microcline</p> <p>Oligoclase</p> <p>Orthoclase</p>	<p>Albite</p> <p>Maw-sit-sit/Jadeite Albite</p> <p>Labradorite, Spectrolite</p> <p>Amazonite, Microcline</p> <p>Aventurine Feldspar</p> <p>Sunstone</p> <p>Orthoclase (yellow)</p> <p>Moonstone</p>
Fluorite	Fluorite
(Fluorspar)	(Fluorspar)
Garnet (group of)	Garnet, Almandine

Almandine	Garnet, Rhodolite
	Garnet, Andradite
Andradite	Garnet, Demantoid
	Garnet, Melanite
	Garnet, Grossular varied
Grossular	colours
	Garnet, Grossular Chrome
	Tsavorite
	Garnet, Hessonite
	Garnet, Pyrope
Pyrope	Garnet, Spessartite
Spessartite	
Hematite	Hematite
Idocrase	Idocrase
	Vesuvianite
	Californite
Kornerupine	Kornerupine
Kyanite	Kyanite
Lazurite	Lazurite
	Lapis-lazuli
	Lapis

Lazulite	Lazulite
Malachite	Malachite
Marcasite	Marcasite
Obsidian (volcanic glass)	Obsidian
Olivine	Peridot
Opal	Opal, Black Opal Boulder Opal Fire Opal Harlequin Opal Moss Opal, Prase Opal Opal Matrix Water Opal Wood Opal
Prehnite	Prehnite
Pyrites	Pyrites (Marcasite)
Pyrophyllite	Pyrophyllite
Pyroxene (group of) Diopside Enstatite-Hypersthene	Diopside Star-Diopside Enstatite-Hypersthene

Jadeite	Jadeite, Jade Chloromelanite
Spodumene	Spodumene (all colours) Kunzite Hiddenite
Quartz	Agate (various colours) Fire Agate Onyx Sardonyx Amethyst Aventurine Quartz Aventurine Blue Quartz Chalcedony Chrysoprase Citrine, yellow quartz Cornelian Green Quartz, Prasiollite Heliotrope, Bloodstone, Jasper Multicoloured Jasper Orbicular Jasper Silex Morion, Cairngorm

	<p>Moss-Agate</p> <p>Agate Dendritic</p> <p>Banded Agate</p> <p>Prase</p> <p>Quartz Cat's-eye</p> <p>Quartz Falcon's-eye</p> <p>Quartz Tiger's-eye</p> <p>Rock Crystal, Quartz</p> <p>Rose Quartz</p> <p>Smoky Quartz</p> <p>Violet Quartz</p>
Rhodochrosite	Rhodochrosite
Scapolite	Scapolite
Serpentine	<p>Bowenite</p> <p>Serpentine</p> <p>Verd Antique</p> <p>Williamsite</p>
Sinhalite	Sinhalite
Smithsonite	Smithsonite, Bonamite
Sodalite	Sodalite
Sphalerite	Sphalerite Blende
Spinel	Spinel (all colours)

	Pleonaste Black Spinel
Sphene (Titanite)	Sphene
Topaz	Topaz (all colours)
Tourmaline	Tourmaline (all colours) Achroite Dravite Indigolite Rubellite Tourmaline Cat's-eye
Tugtupite	Tugtupite
Turquoise	Turquoise Turquoise Matrix
Variscite	Variscite
Verdite	Verdite
Vesuvianite (see Idocrase)	
Zircon	Zircon (all colours)
Zoisite	Zoisite (all colours) Tanzanite Thulite

Section XV

Notes.

1.- This Section does not cover :

- (a) Prepared paints, inks or other products with a basis of metallic flakes or powder (headings 32.07 to 32.10, 32.12, 32.13 or 32.15);
- (b) Ferro-cerium or other pyrophoric alloys (heading 36.06);
- (c) Headgear or parts thereof of heading 65.06 or 65.07;
- (d) Umbrella frames or other articles of heading 66.03;
- (e) Goods of Chapter 71 (for example, precious metal alloys, base metal clad with precious metal, imitation jewellery);
- (f) Articles of Section XVI (machinery, mechanical appliances and electrical goods);
- (g) Assembled railway or tramway track (heading 86.08) or other articles of Section XVII (vehicles, ships and boats, aircraft);
- (h) Instruments or apparatus of Section XVIII, including clock or watch springs;
- (ij) Lead shot prepared for ammunition (heading 93.06) or other articles of Section XIX (arms and ammunition);
- (k) Articles of Chapter 94 (for example, furniture, mattress supports, luminaires and lighting fittings, illuminated signs, prefabricated buildings);
- (l) Articles of Chapter 95 (for example, toys, games, sports requisites);
- (m) Hand sieves, buttons, pens, pencil-holders, pen nibs, monopods, bipods, tripods and similar articles or other articles of Chapter 96 (miscellaneous manufactured articles); or
- (n) Articles of Chapter 97 (for example, works of art).

2.- Throughout the Nomenclature, the expression “parts of general use” means :

- (a) Articles of heading 73.07, 73.12, 73.15, 73.17 or 73.18 and similar articles of other base metal, other than articles specially designed for use exclusively in implants in medical, surgical, dental or veterinary sciences (heading 90.21);
- (b) Springs and leaves for springs, of base metal, other than clock or watch springs (heading 91.14); and
- (c) Articles of headings 83.01, 83.02, 83.08, 83.10 and frames and mirrors, of base metal, of heading 83.06.

In Chapters 73 to 76 and 78 to 82 (but not in heading 73.15) references to parts of goods do not include references to parts of general use as defined above.

Subject to the preceding paragraph and to Note 1 to Chapter 83, the articles of Chapter 82 or 83 are excluded from Chapters 72 to 76 and 78 to 81.

3.- Throughout the Nomenclature, the expression “base metals” means : iron and steel, copper, nickel, aluminium, lead, zinc, tin, tungsten (wolfram), molybdenum, tantalum, magnesium, cobalt, bismuth, cadmium, titanium, zirconium, antimony, manganese, beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium.

4.- Throughout the Nomenclature, the term “cermets” means products containing a microscopic heterogeneous combination of a metallic component and a ceramic component. The term “cermets” includes sintered metal carbides (metal carbides sintered with a metal).

5.- Classification of alloys (other than ferro-alloys and master alloys as defined in Chapters 72 and 74) :

(a) An alloy of base metals is to be classified as an alloy of the metal which predominates by weight over each of the other metals;

(b) An alloy composed of base metals of this Section and of elements not falling within this Section is to be treated as an alloy of base metals of this Section if the total weight of such metals equals or exceeds the total weight of the other elements present;

(c) In this Section the term “alloys” includes sintered mixtures of metal powders, heterogeneous intimate mixtures obtained by melting (other than cermets) and intermetallic compounds.

6.- Unless the context otherwise requires, any reference in the Nomenclature to a base metal includes a reference to alloys which, by virtue of Note 5 above, are to be classified as alloys of that metal.

7.- Classification of composite articles :

Except where the headings otherwise require, articles of base metal (including articles of mixed materials treated as articles of base metal under the General Interpretative Rules) containing two or more base metals are to be treated as articles of the base metal predominating by weight over each of the other metals.

For this purpose :

(a) Iron and steel, or different kinds of iron or steel, are regarded as one and the same metal;

(b) An alloy is regarded as being entirely composed of that metal as an alloy of which, by virtue of Note 5, it is classified; and

(c) A cermet of heading 81.13 is regarded as a single base metal.

8.- In this Section, the following expressions have the meanings hereby assigned to them :

(a) Waste and scrap

(i) All metal waste and scrap;

(ii) Metal goods definitely not usable as such because of breakage, cutting up, wear or other reasons.

(b) Powders

Products of which 90 % or more by weight passes through a sieve having a mesh aperture of 1 mm.

9.- For the purposes of Chapters 74 to 76 and 78 to 81, the following expressions have the meanings hereby assigned to them :

(a) Bars and rods

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including “flattened circles” and “modified rectangles”, of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including “modified rectangular”) cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

Wire-bars and billets of Chapter 74 with their ends tapered or otherwise worked simply to facilitate their entry into machines for converting them into, for example, drawing stock (wire-rod) or tubes, are however to be taken to be unwrought copper of heading 74.03. This provision applies *mutatis mutandis* to the products of Chapter 81.

(b)

Profiles

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(c)

Wire

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including “flattened circles” and “modified rectangles”, of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including “modified rectangular”) cross-section exceeds one-tenth of the width.

(d)

Plates,

sheets,

strip

and

foil

Flat-surfaced products (other than the unwrought products), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including “modified rectangles” of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are :

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width;
- of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

Headings for plates, sheets, strip, and foil apply, *inter alia*, to plates, sheets, strip, and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(e)

Tubes

and

pipes

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section,

which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

Chapter 72

Notes.

1.- In this Chapter and, in the case of Notes (d), (e) and (f) throughout the Nomenclature, the following expressions have the meanings hereby assigned to them :

(a) **Pig iron**

Iron-carbon alloys not usefully malleable, containing more than 2 % by weight of carbon and which may contain by weight one or more other elements within the following limits :

- not more than 10 % of chromium
- not more than 6 % of manganese
- not more than 3 % of phosphorus
- not more than 8 % of silicon
- a total of not more than 10 % of other elements.

(b) **Spiegeleisen**

Iron-carbon alloys containing by weight more than 6 % but not more than 30 % of manganese and otherwise conforming to the specification at (a) above.

(c) **Ferro-alloys**

Alloys in pigs, blocks, lumps or similar primary forms, in forms obtained by continuous casting and also in granular or powder forms, whether or not agglomerated, commonly used as an additive in the manufacture of other alloys or as de-oxidants, de-sulphurising agents or for similar uses in ferrous metallurgy and generally not usefully malleable, containing by weight 4 % or more of the element iron and one or more of the following :

- more than 10 % of chromium
- more than 30 % of manganese
- more than 3 % of phosphorus
- more than 8 % of silicon
- a total of more than 10 % of other elements, excluding carbon, subject to a maximum content of 10 % in the case of copper.

(d) **Steel**

Ferrous materials other than those of heading 72.03 which (with the exception of certain types produced in the form of castings) are usefully malleable and which contain by weight 2 % or less of carbon. However, chromium steels may contain higher proportions of carbon.

(e) **Stainless steel**

Alloy steels containing, by weight, 1.2 % or less of carbon and 10.5 % or more of chromium, with or without other elements.

(f) **Other alloy steel**

Steels not complying with the definition of stainless steel and containing by weight one or more of the following elements in the proportion shown :

- 0.3 % or more of aluminium
- 0.0008 % or more of boron
- 0.3 % or more of chromium
- 0.3 % or more of cobalt
- 0.4 % or more of copper
- 0.4 % or more of lead
- 1.65 % or more of manganese
- 0.08 % or more of molybdenum
- 0.3 % or more of nickel
- 0.06 % or more of niobium
- 0.6 % or more of silicon
- 0.05 % or more of titanium
- 0.3 % or more of tungsten (wolfram)
- 0.1 % or more of vanadium
- 0.05 % or more of zirconium
- 0.1 % or more of other elements (except sulphur, phosphorus, carbon and nitrogen), taken separately.

(g) **Remelting scrap ingots of iron or steel**

Products roughly cast in the form of ingots without feeder-heads or hot tops, or of pigs, having obvious surface faults and not complying with the chemical composition of pig iron, spiegeleisen or ferro-alloys.

(h) **Granules**

Products of which less than 90 % by weight passes through a sieve with a mesh aperture of 1 mm and of which 90 % or more by weight passes through a sieve with a mesh aperture of 5 mm.

(ij) Semi-finished products

Continuous cast products of solid section, whether or not subjected to primary hot-rolling; and Other products of solid section, which have not been further worked than subjected to primary hot-rolling or roughly shaped by forging, including blanks for angles, shapes or sections.

These products are not presented in coils.

(k) Flat-rolled products

Rolled products of solid rectangular (other than square) cross-section, which do not conform to the definition at (ij) above in the form of :

- coils of successively superimposed layers, or
- straight lengths, which if of a thickness less than 4.75 mm are of a width measuring at least ten times the thickness or if of a thickness of 4.75 mm or more are of a width which exceeds 150 mm and measures at least twice the thickness.

Flat-rolled products include those with patterns in relief derived directly from rolling (for example, grooves, ribs, chequers, tears, buttons, lozenges) and those which have been perforated, corrugated or polished, provided that they do not thereby assume the character of articles or products of other headings.

Flat-rolled products of a shape other than rectangular or square, of any size, are to be classified as products of a width of 600 mm or more, provided that they do not assume the character of articles or products of other headings.

(l) Bars and rods, hot-rolled, in irregularly wound coils

Hot-rolled products in irregularly wound coils, which have a solid cross-section in the shape of circles, segments of circles, ovals, rectangles (including squares), triangles or other convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). These products may have indentations, ribs, grooves or other deformations produced during the rolling process (reinforcing bars and rods).

(m) Other bars and rods

Products which do not conform to any of the definitions at (ij), (k) or (l) above or to the definition of wire, which have a uniform solid cross-section along their whole length in the shape of circles, segments of circles, ovals, rectangles (including squares), triangles or other convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). These products may :

- have indentations, ribs, grooves or other deformations produced during the rolling process (reinforcing bars and rods);
- be twisted after rolling.

(n) Angles, shapes and sections

Products having a uniform solid cross-section along their whole length which do not conform to any of the definitions at (ij), (k), (l) or (m) above or to the definition of wire.

Chapter 72 does not include products of heading 73.01 or 73.02.

(o) **Wire**

Cold-formed products in coils, of any uniform solid cross-section along their whole length, which do not conform to the definition of flat-rolled products.

(p) **Hollow drill bars and rods**

Hollow bars and rods of any cross-section, suitable for drills, of which the greatest external dimension of the cross-section exceeds 15 mm but does not exceed 52 mm, and of which the greatest internal dimension does not exceed one half of the greatest external dimension. Hollow bars and rods of iron or steel not conforming to this definition are to be classified in heading 73.04.

- 2.- Ferrous metals clad with another ferrous metal are to be classified as products of the ferrous metal predominating by weight.
- 3.- Iron or steel products obtained by electrolytic deposition, by pressure casting or by sintering are to be classified, according to their form, their composition and their appearance, in the headings of this Chapter appropriate to similar hot-rolled products.

Subheading Notes.

- 1.- In this Chapter the following expressions have the meanings hereby assigned to them :

(a) **Alloy pig iron**

Pig iron containing, by weight, one or more of the following elements in the specified proportions :

- more than 0.2 % of chromium
- more than 0.3 % of copper
- more than 0.3 % of nickel
- more than 0.1 % of any of the following elements : aluminium, molybdenum, titanium, tungsten (wolfram), vanadium.

(b) **Non-alloy free-cutting steel**

Non-alloy steel containing, by weight, one or more of the following elements in the specified proportions :

- 0.08 % or more of sulphur
- 0.1 % or more of lead
- more than 0.05 % of selenium
- more than 0.01 % of tellurium
- more than 0.05 % of bismuth.

(c) **Silicon-electrical steel**

Alloy steels containing by weight at least 0.6 % but not more than 6 % of silicon and not more than 0.08 % of carbon. They may also contain by weight not more than 1 % of aluminium but no other element in a proportion that would give the steel the characteristics of another alloy steel.

(d) High speed steel

Alloy steels containing, with or without other elements, at least two of the three elements molybdenum, tungsten and vanadium with a combined content by weight of 7 % or more, 0.6 % or more of carbon and 3 to 6 % of chromium.

(e) Silico-manganese steel

Alloy steels containing by weight :

- not more than 0.7 % of carbon,
- 0.5 % or more but not more than 1.9 % of manganese, and
- 0.6 % or more but not more than 2.3 % of silicon, but no other element in a proportion that would give the steel the characteristics of another alloy steel.

2.- For the classification of ferro-alloys in the subheadings of heading 72.02 the following rule should be observed :

A ferro-alloy is considered as binary and classified under the relevant subheading (if it exists) if only one of the alloy elements exceeds the minimum percentage laid down in Chapter Note 1 (c); by analogy, it is considered respectively as ternary or quaternary if two or three alloy elements exceed the minimum percentage.

For the application of this rule the unspecified "other elements" referred to in Chapter Note 1 (c) must each exceed 10 % by weight.

Sub-Chapter I

PRIMARY MATERIALS; PRODUCTS IN GRANULAR OR POWDER FORM

GENERAL

The sub-Chapter covers :

- (1) The primary materials of iron and steel metallurgy (pig iron, spiegeleisen, ferro-alloys, ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, waste and scrap and remelting scrap ingots) and iron having a minimum purity by weight of 99.94 % (headings 72.01 to 72.04).
- (2) Granules and powders, of pig iron, spiegeleisen, iron or steel (heading 72.05).

Sub-chapter II

IRON AND NON-ALLOY STEEL

GENERAL

Provided that they are of iron or non-alloy steel this sub-Chapter covers :

- (1) Ingots or other primary forms such as puddled bars, pilings, blocks, lumps, including steel in the molten state (heading 72.06).
- (2) Semi-finished products such as blooms, billets, rounds, slabs, sheet bars, pieces roughly shaped by forging, blanks for angles, shapes and sections (heading 72.07).
- (3) Flat-rolled products (headings 72.08 to 72.12).
- (4) Bars and rods, hot-rolled, in irregularly wound coils (heading 72.13) and other bars and rods (heading 72.14 or 72.15).
- (5) Angles, shapes and sections (heading 72.16).
- (6) Wire (heading 72.17).

Sub-Chapter III

STAINLESS STEEL

GENERAL

Heat-resisting steel, creep-resisting steel and any other steel complying with the specified criteria in Note 1 (e) to this Chapter are to be classified as stainless steel.

Because of its high resistance to corrosion, stainless steel is put to a very wide range of uses, e.g., in the manufacture of silencers, catalytic converters or transformer tanks.

This sub-Chapter covers stainless steel in the forms mentioned in headings 72.18 to 72.23.

Sub-Chapter IV

OTHER ALLOY STEEL; HOLLOW DRILL BARS AND RODS, OF ALLOY OR NON-ALLOY STEEL

GENERAL

Other alloy steel is defined in Note 1 (f) to this Chapter and **hollow drill bars and rods** in Note 1 (p) to this Chapter.

This sub-Chapter covers alloy steel other than stainless steel, in the form of ingots or other primary forms, semi-finished products (e.g., blooms, billets, rounds, slabs, sheet bars, pieces roughly shaped by forging), flat-rolled products, whether or not in coils (so-called wide-flats, wide coil, sheets, plates or strip), bars and rods, angles, shapes or sections, or wire.

All these products may be worked **provided** that they do not thereby assume the character of articles or of products falling in other headings (see the Explanatory Notes to headings 72.06 to 72.17).

The metals most commonly present in other alloy steel are manganese, nickel, chromium, tungsten (wolfram), molybdenum, vanadium and cobalt; the most common non-metal additive is silicon. These alloying materials confer special properties to the steel, e.g., resistance to shock and wear (e.g., manganese steels); improved electrical qualities (silicon steels); improved tempering qualities (e.g., vanadium steels); or increased cutting speed (e.g., chrome-tungsten steels).

Other alloy steels are used for many purposes requiring special qualities (e.g., durability, increased hardness, resilience, strength), for example, in armaments, tools and cutlery, and machinery.

Alloy steels of this sub-Chapter include :

- (1) Alloy engineering and structural steels usually containing the following elements : chromium, manganese, molybdenum, nickel, silicon and vanadium.
- (2) Alloy steels having improved tensile strength and welding properties containing in particular very small quantities of boron (0.0008 % or more by weight) or of niobium (0.06 % or more by weight).
- (3) Alloy steels, containing chromium or copper, which are weather resistant.
- (4) Alloy steels for so-called “magnetic” sheets (having a low magnetic loss) generally containing 3 to 4 % of silicon and possibly aluminium.
- (5) Free-cutting alloy steels which not only conform to the requirements of Note 1 (f) but also contain at least one of the following elements : lead, sulphur, selenium, tellurium or bismuth.
- (6) Alloy bearing steels (generally containing chromium).
- (7) Alloy manganese silicon spring steels (containing manganese, silicon and possibly chromium or molybdenum) and other alloy steels for springs.
- (8) Non-magnetic alloy steels resistant to shock and abrasion, having a high manganese content.
- (9) High speed steels : alloy steels containing, with or without other alloy elements, at least two of the three elements molybdenum, tungsten and vanadium with a combined content by weight of 7 % or more, 0.6 % or more of carbon and 3 to 6 % of chromium.
- (10) Non-distorting tool steels : containing generally by weight 12 % or more of chromium and 2 % or more of carbon.
- (11) Other alloy tool steels.
- (12) Permanent magnet steels containing aluminium, nickel, and cobalt.
- (13) Non-magnetic alloy steels which are characterised by their manganese or nickel content, other than those covered by sub-Chapter III.
- (14) Steels for control rods in nuclear reactors (with high boron content).

This sub-Chapter also includes hollow drill bars and rods, of alloy or non-alloy steel (**heading 72.28**).

Chapter 73

Notes.

- 1.- In this Chapter the expression “cast iron” applies to products obtained by casting in which iron predominates by weight over each of the other elements and which do not comply with the chemical composition of steel as defined in Note 1 (d) to Chapter 72.
- 2.- In this Chapter the word “wire” means hot or cold-formed products of any cross-sectional shape, of which no cross-sectional dimension exceeds 16 mm.

Chapter 74

Note.

1.- In this Chapter the following expressions have the meanings hereby assigned to them :

(a) **Refined copper**

Metal containing at least 99.85 % by weight of copper; or

Metal containing at least 97.5 % by weight of copper, provided that the content by weight of any other element does not exceed the limit specified in the following table :

TABLE - Other elements

Element		Limiting content % by weight
Ag	Silver	0.25
As	Arsenic	0.5
Cd	Cadmium	1.3
Cr	Chromium	1.4
Mg	Magnesium	0.8
Pb	Lead	1.5
S	Sulphur	0.7
Sn	Tin	0.8
Te	Tellurium	0.8
Zn	Zinc	1
Zr	Zirconium	0.3
Other elements*, each		0.3

* Other elements are, for example, Al, Be, Co, Fe, Mn, Ni, Si.

(b) **Copper alloys**

Metallic substances other than unrefined copper in which copper predominates by weight over each of the other elements, provided that :

(i) the content by weight of at least one of the other elements is greater than the limit specified in the foregoing table; or

(ii) the total content by weight of such other elements exceeds 2.5 %.

(c) **Master alloys**

Alloys containing with other elements more than 10 % by weight of copper, not usefully malleable and commonly used as an additive in the manufacture of other alloys or as de-oxidants, de-sulphurising agents or for similar uses in the metallurgy of non-ferrous metals. However, copper phosphide (phosphor copper) containing more than 15 % by weight of phosphorus falls in heading 28.53.

Subheading Note.

1.- In this Chapter the following expressions have the meanings hereby assigned to them :

(a) **Copper-zinc base alloys (brasses)**

Alloys of copper and zinc, with or without other elements. When other elements are present :

- zinc predominates by weight over each of such other elements;
 - any nickel content by weight is less than 5 % (see copper-nickel-zinc alloys (nickel silvers));
- and
- any tin content by weight is less than 3 % (see copper-tin alloys (bronzes)).

(b) **Copper-tin base alloys (bronzes)**

Alloys of copper and tin, with or without other elements. When other elements are present, tin predominates by weight over each of such other elements, except that when the tin content is 3 % or more the zinc content by weight may exceed that of tin but must be less than 10 %.

(c) **Copper-nickel-zinc base alloys (nickel silvers)**

Alloys of copper, nickel and zinc, with or without other elements. The nickel content is 5 % or more by weight (see copper-zinc alloys (brasses)).

(d) **Copper-nickel base alloys**

Alloys of copper and nickel, with or without other elements but in any case containing by weight not more than 1 % of zinc. When other elements are present, nickel predominates by weight over each of such other elements.

[Chapter 75](#)

Subheading Notes.

1.- In this Chapter the following expressions have the meanings hereby assigned to them :

(a) **Nickel, not alloyed**

Metal containing by weight at least 99 % of nickel plus cobalt, provided that :

- (i) the cobalt content by weight does not exceed 1.5 %, and
- (ii) the content by weight of any other element does not exceed the limit specified in the following table :

TABLE - Other elements

Element	Limiting content % by weight
Fe Iron	0.5
O Oxygen	0.4
Other elements, each	0.3

(b) **Nickel alloys**

Metallic substances in which nickel predominates by weight over each of the other elements provided that :

- (i) the content by weight of cobalt exceeds 1.5 %,
- (ii) the content by weight of at least one of the other elements is greater than the limit specified in the foregoing table, or
- (iii) the total content by weight of elements other than nickel plus cobalt exceeds 1 %.

2.- Notwithstanding the provisions of Note 9 (c) to Section XV, for the purposes of subheading 7508.10 the term "wire" applies only to products, whether or not in coils, of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.

Chapter 76

Subheading Notes.

1.- In this Chapter the following expressions have the meanings hereby assigned to them :

(a) **Aluminium, not alloyed**

Metal containing by weight at least 99 % of aluminium, provided that the content by weight of any other element does not exceed the limit specified in the following table :

TABLE - Other elements

Element	Limiting content % by weight
Fe + Si (iron plus silicon)	1
Other elements ⁽¹⁾ , each	0.1 ⁽²⁾

⁽¹⁾ Other elements are, for example Cr, Cu, Mg, Mn, Ni, Zn.

⁽²⁾ Copper is permitted in a proportion greater than 0.1 % but not more than 0.2 %, provided that neither the nor manganese content exceeds 0.05 %.

(b) **Aluminium alloys**

Metallic substances in which aluminium predominates by weight over each of the other elements, provided that :

(i) the content by weight of at least one of the other elements or of iron plus silicon taken together is greater than the limit specified in the foregoing table; or

(ii) the total content by weight of such other elements exceeds 1 %.

2.- Notwithstanding the provisions of Note 9 (c) to the Section XV, for the purposes of subheading 7616.91 the term "wire" applies only to products, whether or not in coils, of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.

Chapter 78

Subheading Note.

1.- In this Chapter the expression "refined lead" means :

Metal containing by weight at least 99.9 % of lead, provided that the content by weight of any other element does not exceed the limit specified in the following table :

TABLE - Other elements

Element		Limiting content % by weight
Ag	Silver	0.02
As	Arsenic	0.005
Bi	Bismuth	0.05
Ca	Calcium	0.002
Cd	Cadmium	0.002
Cu	Copper	0.08
Fe	Iron	0.002
S	Sulphur	0.002
Sb	Antimony	0.005
Sn	Tin	0.005
Zn	Zinc	0.002
Other	(for example Te), each	0.001

Chapter 79

Subheading Note.

1.- In this Chapter the following expressions have the meanings hereby assigned to them :

(a) **Zinc, not alloyed**

Metal containing by weight at least 97.5 % of zinc.

(b) **Zinc alloys**

Metallic substances in which zinc predominates by weight over each of the other elements, provided that the total content by weight of such other elements exceeds 2.5 %.

(c) **Zinc dust**

Dust obtained by condensation of zinc vapour, consisting of spherical particles which are finer than zinc powders. At least 80 % by weight of the particles pass through a sieve with 63 micrometres (microns) mesh. It must contain at least 85 % by weight of metallic zinc.

Chapter 80

Subheading Note.

1.- In this Chapter the following expressions have the meanings hereby assigned to them :

(a) **Tin, not alloyed**

Metal containing by weight at least 99 % of tin, provided that the content by weight of any bismuth or copper is less than the limit specified in the following table :

TABLE - Other elements

Element		Limiting content % by weight
Bi	Bismuth	0.1
Cu	Copper	0.4

(b) **Tin alloys**

Metallic substances in which tin predominates by weight over each of the other elements, provided that :

- (i) the total content by weight of such other elements exceeds 1 %; or
- (ii) the content by weight of either bismuth or copper is equal to or greater than the limit
- (iii) specified in the foregoing table.

Chapter 82

Notes.

1.- Apart from blow lamps, portable forges, grinding wheels with frameworks, manicure or pedicure sets, and goods of heading 82.09, this Chapter covers only articles with a blade, working edge, working surface or other working part of :

(a) Base metal;

(b) Metal carbides or cermets;

(c) Precious or semi-precious stones (natural, synthetic or reconstructed) on a support of base metal, metal carbide or cermet; or

(d) Abrasive materials on a support of base metal, provided that the articles have cutting teeth, flutes, grooves, or the like, of base metal, which retain their identity and function after the application of the abrasive.

2.- Parts of base metal of the articles of this Chapter are to be classified with the articles of which they are parts, except parts separately specified as such and tool-holders for hand tools (heading 84.66). However parts of general use as defined in Note 2 to Section XV are in all cases excluded from this Chapter.

Heads, blades and cutting plates for electric shavers and electric hair clippers are to be classified in heading 85.10.

3.- Sets consisting of one or more knives of heading 82.11 and at least an equal number of articles of heading 82.15 are to be classified in heading 82.15.

Chapter 83

Notes.

1.- For the purposes of this Chapter, parts of base metal are to be classified with their parent articles. However, articles of iron or steel of heading 73.12, 73.15, 73.17, 73.18 or 73.20, or similar articles of other base metal (Chapters 74 to 76 and 78 to 81) are not to be taken as parts of articles of this Chapter.

2.- For the purposes of heading 83.02, the word "castors" means those having a diameter (including, where appropriate, tyres) not exceeding 75 mm, or those having a diameter (including, where appropriate, tyres) exceeding 75 mm provided that the width of the wheel or tyre fitted thereto is less than 30 mm.

Section XVI

Notes.

1. This Section does not cover :

(a) Transmission or conveyor belts or belting, of plastics of Chapter 39, or of vulcanised rubber (heading 40.10), or other articles of a kind used in machinery or mechanical or electrical appliances or for other technical uses, of vulcanised rubber other than hard rubber (heading 40.16);

(b) Articles of leather or of composition leather (heading 42.05) or of furskin (heading 43.03), of a kind used in machinery or mechanical appliances or for other technical uses;

(c) Bobbins, spools, cops, cones, cores, reels or similar supports, of any material (for example, Chapter 39, 40, 44 or 48 or Section XV);

(d) Perforated cards for Jacquard or similar machines (for example, Chapter 39 or 48 or Section XV);

(e) Transmission or conveyor belts or belting of textile material (heading 59.10) or other articles of textile material for technical uses (heading 59.11);

(f) Precious or semi-precious stones (natural, synthetic or reconstructed) of headings 71.02 to 71.04, or articles wholly of such stones of heading 71.16, except unmounted worked sapphires and diamonds for styli (heading 85.22);

(g) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);

(h) Drill pipe (heading 73.04);

(ij) Endless belts of metal wire or strip (Section XV);

(k) Articles of Chapter 82 or 83;

(l) Articles of Section XVII;

(m) Articles of Chapter 90;

(n) Clocks, watches or other articles of Chapter 91;

(o) Interchangeable tools of heading 82.07 or brushes of a kind used as parts of machines (heading 96.03); similar interchangeable tools are to be classified according to the constituent material of their working part (for example, in Chapter 40, 42, 43, 45 or 59 or heading 68.04 or 69.09);

(p) Articles of Chapter 95; or

(q) 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), or monopods, bipods, tripods and similar articles, of heading 96.20.

2.- Subject to Note 1 to this Section, Note 1 to Chapter 84 and Note 1 to Chapter 85, parts of machines (not being parts of the articles of heading 84.84, 85.44, 85.45, 85.46 or 85.47) are to be classified according to the following rules :

(a) Parts which are goods included in any of the headings of Chapter 84 or 85 (other than headings 84.09, 84.31, 84.48, 84.66, 84.73, 84.87, 85.03, 85.22, 85.29, 85.38 and 85.48) are in all cases to be classified in their respective headings;

(b) Other parts, if suitable for use solely or principally with a particular kind of machine, or with a number of machines of the same heading (including a machine of heading 84.79 or 85.43) are to be classified with the machines of that kind or in heading 84.09, 84.31, 84.48, 84.66, 84.73, 85.03, 85.22, 85.29 or 85.38 as appropriate. However, parts which are equally suitable for use principally with the goods of headings 85.17 and 85.25 to 85.28 are to be classified in heading 85.17, and parts which are suitable for use solely or principally with the goods of heading 85.24 are to be classified in heading 85.29;

(c) All other parts are to be classified in heading 84.09, 84.31, 84.48, 84.66, 84.73, 85.03, 85.22, 85.29 or 85.38 as appropriate or, failing that, in heading 84.87 or 85.48.

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.

4.- Where a machine (including a combination of machines) consists of individual components (whether separate or interconnected by piping, by transmission devices, by electric cables or by other devices) intended to contribute together to a clearly defined function covered by one of the headings in Chapter 84 or Chapter 85, then the whole falls to be classified in the heading appropriate to that function.

5.- For the purposes of these Notes, the expression “machine” means any machine, machinery, plant, equipment, apparatus or appliance cited in the headings of Chapter 84 or 85.

6.- (A) Throughout the Nomenclature, the expression “electrical and electronic waste and scrap” means electrical and electronic assemblies, printed circuit boards, and electrical or electronic articles that :

(i) have been rendered unusable for their original purposes by breakage, cutting-up or other processes or are economically unsuitable for repair, refurbishment or renovation to render them fit for their original purposes; and

(ii) are packaged or shipped in a manner not intended to protect individual articles from damage during transportation, loading and unloading operations.

(B) Mixed consignments of “electrical and electronic waste and scrap” and other waste and scrap are to be classified in heading 85.49.

(C) This Section does not cover municipal waste, as defined in Note 4 to Chapter 38.

Chapter 84

Notes.

1.- This Chapter does not cover :

(a) Millstones, grindstones or other articles of Chapter 68;

(b) Machinery or appliances (for example, pumps) of ceramic material and ceramic parts of machinery or appliances of any material (Chapter 69);

(c) Laboratory glassware (heading 70.17); machinery, appliances or other articles for technical uses or parts thereof, of glass (heading 70.19 or 70.20);

(d) Articles of heading 73.21 or 73.22 or similar articles of other base metals (Chapters 74 to 76 or 78 to 81);

(e) Vacuum cleaners of heading 85.08;

(f) Electro-mechanical domestic appliances of heading 85.09; digital cameras of heading 85.25;

(g) Radiators for the articles of Section XVII; or

(h) Hand-operated mechanical floor sweepers, not motorised (heading 96.03).

2.- Subject to the operation of Note 3 to Section XVI and subject to Note 11 to this Chapter, a machine or appliance which answers to a description in one or more of the headings 84.01 to 84.24, or heading 84.86 and at the same time to a description in one or more of the headings 84.25 to 84.80 is to be classified under the appropriate heading of the former group or under heading 84.86, as the case may be, and not the latter group.

(A) Heading 84.19 does not, however, cover :

(i) Germination plant, incubators or brooders (heading 84.36);

(ii) Grain dampening machines (heading 84.37);

(iii) Diffusing apparatus for sugar juice extraction (heading 84.38);

(iv) Machinery for the heat-treatment of textile yarns, fabrics or made up textile articles (heading 84.51); or

(v) Machinery, plant or laboratory equipment, designed for a mechanical operation, in which a change of temperature, even if necessary, is subsidiary.

(B) Heading 84.22 does not cover :

(i) Sewing machines for closing bags or similar containers (heading 84.52); or

(ii) Office machinery of heading 84.72.

(C) Heading 84.24 does not cover :

(i) Ink-jet printing machines (heading 84.43); or

(ii) Water-jet cutting machines (heading 84.56).

3.- A machine-tool for working any material which answers to a description in heading 84.56 and at the same time to a description in heading 84.57, 84.58, 84.59, 84.60, 84.61, 84.64 or 84.65 is to be classified in heading 84.56.

4.- Heading 84.57 applies only to machine-tools for working metal, other than lathes (including turning centres), which can carry out different types of machining operations either :

(a) by automatic tool change from a magazine or the like in conformity with a machining programme (machining centres),

(b) by the automatic use, simultaneously or sequentially, of different unit heads working on a fixed position workpiece (unit construction machines, single station), or

(c) by the automatic transfer of the workpiece to different unit heads (multi-station transfer machines).

5.- For the purposes of heading 84.62, a "slitting line" for flat products is a processing line composed of an uncoiler, a coil flattener, a slitter and a recoiler. A "cut-to-length line" for flat products is a processing line composed of an uncoiler, a coil flattener, and a shear.

6.- (A) For the purposes of heading 84.71, the expression "automatic data processing machines" means machines capable of :

(i) Storing the processing program or programs and at least the data immediately necessary for the execution of the program;

(ii) Being freely programmed in accordance with the requirements of the user;

(iii) Performing arithmetical computations specified by the user; and

(iv) Executing, without human intervention, a processing program which requires them to modify their execution, by logical decision during the processing run.

(B) Automatic data processing machines may be in the form of systems consisting of a variable number of separate units.

(C) Subject to paragraphs (D) and (E) below, a unit is to be regarded as being part of an automatic data processing system if it meets all of the following conditions :

(i) It is of a kind solely or principally used in an automatic data processing system;

(ii) It is connectable to the central processing unit either directly or through one or more other units; and

(iii) It is able to accept or deliver data in a form (codes or signals) which can be used by the system.

Separately presented units of an automatic data processing machine are to be classified in heading 84.71.

However, keyboards, X-Y co-ordinate input devices and disk storage units which satisfy the conditions of paragraphs (C) (ii) and (C) (iii) above, are in all cases to be classified as units of heading 84.71.

(D) Heading 84.71 does not cover the following when presented separately, even if they meet all of the conditions set forth in Note 6 (C) above :

(i) Printers, copying machines, facsimile machines, whether or not combined;

(ii) Apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network);

(iii) Loudspeakers and microphones;

(iv) Television cameras, digital cameras and video camera recorders;

(v) Monitors and projectors, not incorporating television reception apparatus.

(E) Machines incorporating or working in conjunction with an automatic data processing machine and performing a specific function other than data processing are to be classified in the headings appropriate to their respective functions or, failing that, in residual headings.

7.- Heading 84.82 applies, inter alia, to polished steel balls, the maximum and minimum diameters of which do not differ from the nominal diameter by more than 1 % or by more than 0.05 mm, whichever is less.

Other steel balls are to be classified in heading 73.26.

8.- A machine which is used for more than one purpose is, for the purposes of classification, to be treated as if its principal purpose were its sole purpose.

Subject to Note 2 to this Chapter and Note 3 to Section XVI, a machine the principal purpose of which is not described in any heading or for which no one purpose is the principal purpose is, unless the context otherwise requires, to be classified in heading 84.79. Heading 84.79 also covers machines for making rope or cable (for example, stranding, twisting or cabling machines) from metal wire, textile yarn or any other material or from a combination of such materials.

9.- For the purposes of heading 84.70, the term “pocket-size” applies only to machines the dimensions of which do not exceed 170 mm x 100 mm x 45 mm.

10.- For the purposes of heading 84.85, the expression “additive manufacturing” (also referred to as 3D printing) means the formation of physical objects, based on a digital model, by the successive addition and layering, and consolidation and solidification, of material (for example, metal, plastics or ceramics).

Subject to Note 1 to Section XVI and Note 1 to Chapter 84, machines answering to the description in heading 84.85 are to be classified in that heading and in no other heading of the Nomenclature.

11.- (A) Notes 12 (a) and 12 (b) to Chapter 85 also apply with respect to the expressions “semiconductor devices” and “electronic integrated circuits”, respectively, as used in this Note and in heading 84.86. However, for the purposes of this Note and of heading 84.86, the expression “semiconductor devices” also covers photosensitive semiconductor devices and light-emitting diodes (LED).

(B) For the purposes of this Note and of heading 84.86, the expression “manufacture of flat panel displays” covers the fabrication of substrates into a flat panel. It does not cover the manufacture of glass or the assembly of printed circuit boards or other electronic components onto the flat panel. The expression “flat panel display” does not cover cathode-ray tube technology.

(C) Heading 84.86 also includes machines and apparatus solely or principally of a kind used for :

(i) the manufacture or repair of masks and reticles;

(ii) assembling semiconductor devices or electronic integrated circuits;

(iii) lifting, handling, loading or unloading of boules, wafers, semiconductor devices, electronic integrated circuits and flat panel displays.

(D) Subject to Note 1 to Section XVI and Note 1 to Chapter 84, machines and apparatus answering to the description in heading 84.86 are to be classified in that heading and in no other heading of the Nomenclature.

Subheading Notes.

1.- For the purposes of subheading 8465.20, the term “machining centres” applies only to machine-tools for working wood, cork, bone, hard rubber, hard plastics or similar hard materials, which can carry out different types of machining operations by automatic tool change from a magazine or the like in conformity with a machining programme.

2.- For the purposes of subheading 8471.49, the term “systems” means automatic data processing machines whose units satisfy the conditions laid down in Note 6 (C) to Chapter 84 and which comprise

at least a central processing unit, one input unit (for example, a keyboard or a scanner), and one output unit (for example, a visual display unit or a printer).

3.- For the purposes of subheading 8481.20, the expression “valves for oleohydraulic or pneumatic transmissions” means valves which are used specifically in the transmission of “fluid power” in a hydraulic or pneumatic system, where the energy source is supplied in the form of pressurised fluids (liquid or gas). These valves may be of any type (for example, pressure-reducing type, check type). Subheading 8481.20 takes precedence over all other subheadings of heading 84.81.

4.- Subheading 8482.40 applies only to bearings with cylindrical rollers of a uniform diameter not exceeding 5 mm and having a length which is at least three times the diameter. The ends of the rollers may be rounded.

Chapter 85

Notes.

1.- This Chapter does not cover :

(a) Electrically warmed blankets, bed pads, foot-muffs or the like; electrically warmed clothing, footwear or ear pads or other electrically warmed articles worn on or about the person;

(b) Articles of glass of heading 70.11;

(c) Machines and apparatus of heading 84.86;

(d) Vacuum apparatus of a kind used in medical, surgical, dental or veterinary sciences (heading 90.18); or

(e) Electrically heated furniture of Chapter 94.

2.- Headings 85.01 to 85.04 do not apply to goods described in heading 85.11, 85.12, 85.40, 85.41 or 85.42.

However, metal tank mercury arc rectifiers remain classified in heading 85.04.

3.- For the purposes of heading 85.07, the expression “electric accumulators” includes those presented with ancillary components which contribute to the accumulator’s function of storing and supplying energy or protect it from damage, such as electrical connectors, temperature control devices (for example, thermistors) and circuit protection devices. They may also include a portion of the protective housing of the goods in which they are to be used.

4.- Heading 85.09 covers only the following electro-mechanical machines of the kind commonly used for domestic purposes :

(a) Floor polishers, food grinders and mixers, and fruit or vegetable juice extractors, of any weight;

(b) Other machines provided the weight of such machines does not exceed 20 kg.

The heading does not, however, apply to fans or ventilating or recycling hoods incorporating a fan, whether or not fitted with filters (heading 84.14), centrifugal clothes-dryers (heading 84.21), dish washing machines (heading 84.22), household washing machines (heading 84.50), roller or other ironing machines (heading 84.20 or 84.51), sewing machines (heading 84.52), electric scissors (heading 84.67) or to electrothermic appliances (heading 85.16).

5.- For the purposes of heading 85.17, the term "smartphones" means telephones for cellular networks, equipped with a mobile operating system designed to perform the functions of an automatic data processing machine such as downloading and running multiple applications simultaneously, including thirdparty applications, and whether or not integrating other features such as digital cameras and navigational aid systems.

6.- For the purposes of heading 85.23 :

(a) "Solid-state non-volatile storage devices" (for example, "flash memory cards" or "flash electronic storage cards") are storage devices with a connecting socket, comprising in the same housing one or more flash memories (for example, "FLASH E2PROM") in the form of integrated circuits mounted on a printed circuit board. They may include a controller in the form of an integrated circuit and discrete passive components, such as capacitors and resistors;

(b) The term "smart cards" means cards which have embedded in them one or more electronic integrated circuits (a microprocessor, random access memory (RAM) or read-only memory (ROM)) in the form of chips. These cards may contain contacts, a magnetic stripe or an embedded antenna but do not contain any other active or passive circuit elements.

7.- For the purposes of heading 85.24, "flat panel display modules" refer to devices or apparatus for the display of information, equipped at a minimum with a display screen, which are designed to be incorporated into articles of other headings prior to use. Display screens for flat panel display modules include, but are not limited to, those which are flat, curved, flexible, foldable or stretchable in form. Flat panel display modules may incorporate additional elements, including those necessary for receiving video signals and the allocation of those signals to pixels on the display. However, heading 85.24 does not include display modules which are equipped with components for converting video signals (e.g., a scaler IC, decoder IC or application processor) or have otherwise assumed the character of goods of other headings.

For the classification of flat panel display modules defined in this Note, heading 85.24 shall take precedence over any other heading in the Nomenclature.

8.- For the purposes of heading 85.34 "printed circuits" are circuits obtained by forming on an insulating base, by any printing process (for example, embossing, plating-up, etching) or by the "film circuit" technique, conductor elements, contacts or other printed components (for example, inductances, resistors, capacitors) alone or interconnected according to a pre-established pattern, other than elements which can produce, rectify, modulate or amplify an electrical signal (for example, semiconductor elements).

The expression "printed circuits" does not cover circuits combined with elements other than those obtained during the printing process, nor does it cover individual, discrete resistors, capacitors or inductances. Printed circuits may, however, be fitted with non-printed connecting elements.

Thin- or thick-film circuits comprising passive and active elements obtained during the same technological process are to be classified in heading 85.42.

9.- For the purpose of heading 85.36, "connectors for optical fibres, optical fibre bundles or cables" means connectors that simply mechanically align optical fibres end to end in a digital line system. They perform no other function, such as the amplification, regeneration or modification of a signal.

10.- Heading 85.37 does not include cordless infrared devices for the remote control of television receivers or other electrical equipment (heading 85.43).

11.- For the purposes of heading 85.39, the expression "light-emitting diode (LED) light sources" covers :

(a) "Light-emitting diode (LED) modules" which are electrical light sources based on light-emitting diodes (LED) arranged in electrical circuits and containing further elements like electrical, mechanical, thermal or optical elements. They also contain discrete active elements, discrete passive elements, or articles of heading 85.36 or 85.42 for the purposes of providing power supply or power control. Light-emitting diode (LED) modules do not have a cap designed to allow easy installation or replacement in a luminaire and ensure mechanical and electrical contact.

(b) "Light-emitting diode (LED) lamps" which are electrical light sources containing one or more LED modules containing further elements like electrical, mechanical, thermal or optical elements. The distinction between light-emitting diode (LED) modules and light-emitting diode (LED) lamps is that lamps have a cap designed to allow easy installation or replacement in a luminaire and ensure mechanical and electrical contact.

12.- For the purposes of headings 85.41 and 85.42 :

(a)(i) "Electronic integrated circuits" are :

"Semiconductor devices" are semiconductor devices the operation of which depends on variations in resistivity on the application of an electric field or semiconductor-based transducers. Semiconductor devices may also include assembly of plural elements, whether or not equipped with active and passive device ancillary functions. "Semiconductor-based transducers" are, for the purposes of this definition, semiconductor-based sensors, semiconductor-based actuators, semiconductor-based resonators and semiconductor-based oscillators, which are types of discrete semiconductor-based devices, which perform an intrinsic function, which are able to convert any kind of physical or chemical phenomena or an action into an electrical signal or an electrical signal into any type of physical phenomenon or an action.

All the elements in semiconductor-based transducers are indivisibly combined, and may also include necessary materials indivisibly attached, that enable their construction or function. The following expressions mean :

(1) "Semiconductor-based" means built or manufactured on a semiconductor substrate or made of semiconductor materials, manufactured by semiconductor technology, in which the semiconductor substrate or material plays a critical and unreplaceable role of transducer function and performance, and the operation of which is based on semiconductor properties including physical, electrical, chemical and optical properties.

(2) "Physical or chemical phenomena" relate to phenomena, such as pressure, acoustic waves, acceleration, vibration, movement, orientation, strain, magnetic field strength, electric field strength, light, radioactivity, humidity, flow, chemicals concentration, etc.

(3) "Semiconductor-based sensor" is a type of semiconductor device, which consists of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of detecting physical or chemical quantities and converting these into electric signals caused by resulting variations in electric properties or displacement of a mechanical structure.

(4) "Semiconductor-based actuator" is a type of semiconductor device, which consists of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of converting electric signals into physical movement.

(5) "Semiconductor-based resonator" is a type of semiconductor device, which consists of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of generating a mechanical or electrical oscillation of a predefined frequency that depends on the physical geometry of these structures in response to an external input.

(6) "Semiconductor-based oscillator" is a type of semiconductor device, which consists of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of generating a mechanical or electrical oscillation of a predefined frequency that depends on the physical geometry of these structures.

(ii) "Light-emitting diodes (LED)" are semiconductor devices based on semiconductor materials which convert electrical energy into visible, infra-red or ultra-violet rays, whether or not electrically connected among each other and whether or not combined with protective diodes. Light-emitting diodes (LED) of heading 85.41 do not incorporate elements for the purposes of providing power supply or power control;

(b) "Electronic integrated circuits" are :

(i) Monolithic integrated circuits in which the circuit elements (diodes, transistors, resistors, capacitors, inductances, etc.) are created in the mass (essentially) and on the surface of a semiconductor or compound semiconductor material (for example, doped silicon, gallium arsenide, silicon germanium, indium phosphide) and are inseparably associated;

(ii) Hybrid integrated circuits in which passive elements (resistors, capacitors, inductances, etc.), obtained by thin- or thick-film technology, and active elements (diodes, transistors, monolithic integrated circuits, etc.), obtained by semiconductor technology, are combined to all intents and purposes indivisibly, by interconnections or interconnecting cables, on a single insulating substrate (glass, ceramic, etc.). These circuits may also include discrete components;

(iii) Multichip integrated circuits consisting of two or more interconnected monolithic integrated circuits combined to all intents and purposes indivisibly, whether or not on one or more insulating substrates, with or without leadframes, but with no other active or passive circuit elements.

(iv) Multi-component integrated circuits (MCOs) : a combination of one or more monolithic, hybrid, or multi-chip integrated circuits with at least one of the following components : silicon-based sensors, actuators, oscillators, resonators or combinations thereof, or components performing the functions of articles classifiable under heading 85.32, 85.33, 85.41, or inductors classifiable under heading 85.04, formed to all intents and purposes indivisibly into a single body like an integrated circuit, as a component of a kind used for assembly onto a printed circuit board (PCB) or other carrier, through the connecting of pins, leads, balls, lands, bumps, or pads.

For the purpose of this definition :

1. "Components" may be discrete, manufactured independently then assembled onto the rest of the MCO, or integrated into other components.

2. "Silicon based" means built on a silicon substrate, or made of silicon materials, or manufactured onto integrated circuit die.

3. (a) "Silicon based sensors" consist of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of detecting physical or chemical phenomena and transducing these into electric signals, caused by resulting variations in electric properties or displacement of a mechanical structure. "Physical or chemical phenomena" relates to real world phenomena, such as pressure, acoustic waves, acceleration, vibration, movement, orientation, strain, magnetic field strength, electric field strength, light, radioactivity, humidity, flow, chemicals concentration, etc.

(b) "Silicon based actuators" consist of microelectronic and mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of converting electrical signals into physical movement.

(c) "Silicon based resonators" are components that consist of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and have the function of generating a mechanical or electrical oscillation of a predefined frequency that depends on the physical geometry of these structures in response to an external input.

(d) "Silicon based oscillators" are active components that consist of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of generating a mechanical or electrical oscillation of a predefined frequency that depends on the physical geometry of these structures.

For the classification of the articles defined in this Note, headings 85.41 and 85.42 shall take precedence over any other heading in the Nomenclature, except in the case of heading 85.23, which might cover them by reference to, in particular, their function.

Subheading Notes.

- 1.- Subheading 8525.81 covers only high-speed television cameras, digital cameras and video camera recorders having one or more of the following characteristics :
 - writing speed exceeding 0.5 mm per microsecond;
 - time resolution 50 nanoseconds or less;
 - frame rate exceeding 225,000 frames per second.
- 2.- In respect of subheading 8525.82, radiation hardened or radiation-tolerant television cameras, digital cameras and video camera recorders are designed or shielded to enable operation in a high-radiation environment. These cameras are designed to withstand a total radiation dose of at least 50×10^3 Gy (silicon) (5×10^6 RAD (silicon)), without operational degradation.
- 3.- Subheading 8525.83 covers night vision television cameras, digital cameras and video camera recorders which use a photocathode to convert available light to electrons, which can be amplified and converted to yield a visible image. This subheading excludes thermal imaging cameras (generally subheading 8525.89).
- 4.- Subheading 8527.12 covers only cassette-players with built-in amplifier, without built-in loudspeaker, capable of operating without an external source of electric power and the dimensions of which do not exceed 170 mm x 100 mm x 45 mm.
- 5.- For the purposes of subheadings 8549.11 to 8549.19, "spent primary cells, spent primary batteries and spent electric accumulators" are those which are neither usable as such because of breakage, cutting-up, wear or other reasons, nor capable of being recharged.

Section XVII

Notes.

- 1.- This Section does not cover articles of heading 95.03 or 95.08, or bobsleighs, toboggans or the like of heading 95.06.
- 2.- The expressions "parts" and "parts and accessories" do not apply to the following articles, whether or not they are identifiable as for the goods of this Section :
 - (a) Joints, washers or the like of any material (classified according to their constituent material or in heading 84.84) or other articles of vulcanised rubber other than hard rubber (heading 40.16);
 - (b) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);

- (c) Articles of Chapter 82 (tools);
- (d) Articles of heading 83.06;
- (e) Machines or apparatus of headings 84.01 to 84.79, or parts thereof, other than the radiators for the articles of this Section; articles of heading 84.81 or 84.82 or, provided they constitute integral parts of engines or motors, articles of heading 84.83;
- (f) Electrical machinery or equipment (Chapter 85);
- (g) Articles of Chapter 90;
- (h) Articles of Chapter 91;
- (ij) Arms (Chapter 93);
- (k) Luminaires and lighting fittings and parts thereof of heading 94.05; or
- (l) Brushes of a kind used as parts of vehicles (heading 96.03).

3.- References in Chapters 86 to 88 to “parts” or “accessories” do not apply to parts or accessories which are not suitable for use solely or principally with the articles of those Chapters. A part or accessory which answers to a description in two or more of the headings of those Chapters is to be classified under that heading which corresponds to the principal use of that part or accessory.

4.- For the purposes of this Section :

(a) Vehicles specially constructed to travel on both road and rail are classified under the appropriate heading of Chapter 87;

(b) Amphibious motor vehicles are classified under the appropriate heading of Chapter 87;

(c) Aircraft specially constructed so that they can also be used as road vehicles are classified under the appropriate heading of Chapter 88.

5.- Air-cushion vehicles are to be classified within this Section with the vehicles to which they are most akin as follows :

(a) In Chapter 86 if designed to travel on a guide-track (hovertrains);

(b) In Chapter 87 if designed to travel over land or over both land and water;

(c) In Chapter 89 if designed to travel over water, whether or not able to land on beaches or landing-stages or also able to travel over ice.

Parts and accessories of air-cushion vehicles are to be classified in the same way as those of vehicles of the heading in which the air-cushion vehicles are classified under the above provisions.

Hovertrain track fixtures and fittings are to be classified as railway track fixtures and fittings, and signalling, safety or traffic control equipment for hovertrain transport systems as signalling, safety or traffic control equipment for railways.

Chapter 86

Notes.

1.- This Chapter does not cover :

- (a) Railway or tramway sleepers of wood or of concrete, or concrete guide-track sections for hovertrains (heading 44.06 or 68.10);
- (b) Railway or tramway track construction material of iron or steel of heading 73.02; or
- (c) Electrical signalling, safety or traffic control equipment of heading 85.30.

2.- Heading 86.07 applies, *inter alia*, to :

- (a) Axles, wheels, wheel sets (running gear), metal tyres, hoops and hubs and other parts of wheels;
- (b) Frames, underframes, bogies and bissel-bogies;
- (c) Axle boxes; brake gear;
- (d) Buffers for rolling-stock; hooks and other coupling gear and corridor connections;
- (e) Coachwork.

3.- Subject to the provisions of Note 1 above, heading 86.08 applies, *inter alia*, to :

- (a) Assembled track, turntables, platform buffers, loading gauges;
- (b) Semaphores, mechanical signal discs, level crossing control gear, signal and point controls, and other mechanical (including electro-mechanical) signalling, safety or traffic control equipment, whether or not fitted for electric lighting, for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields.

Chapter 87

Notes.

1.- This Chapter does not cover railway or tramway rolling-stock designed solely for running on rails.

2.- For the purposes of this Chapter, "tractors" means vehicles constructed essentially for hauling or pushing another vehicle, appliance or load, whether or not they contain subsidiary provision for the transport, in connection with the main use of the tractor, of tools, seeds, fertilisers or other goods.

Machines and working tools designed for fitting to tractors of heading 87.01 as interchangeable equipment remain classified in their respective headings even if presented with the tractor, and whether or not mounted on it.

3.- Motor chassis fitted with cabs fall in headings 87.02 to 87.04, and not in heading 87.06.

4.- Heading 87.12 includes all children's bicycles. Other children's cycles fall in heading 95.03.

Subheading Note.

1.- Subheading 8708.22 covers :

- (a)- front windscreens (windshields), rear windows and other windows, framed; and
- (b)- front windscreens (windshields), rear windows and other windows, whether or not framed,

incorporating heating devices or other electrical or electronic devices, when suitable for use solely or principally with the motor vehicles of headings 87.01 to 87.05.

Chapter 88

Notes.

1.- For the purposes of this Chapter, the expression "unmanned aircraft" means any aircraft, other than those of heading 88.01, designed to be flown without a pilot on board. They may be designed to carry a payload or equipped with permanently integrated digital cameras or other equipment which would enable them to perform utilitarian functions during their flight.

The expression "unmanned aircraft," however does not cover flying toys, designed solely for amusement purposes (heading 95.03).

Subheading Notes.

1.- For the purposes of subheadings 8802.11 to 8802.40, the expression "unladen weight" means the weight of the machine in normal flying order, excluding the weight of the crew and of fuel and equipment other than permanently fitted items of equipment.

2.- For the purposes of subheadings 8806.21 to 8806.24 and 8806.91 to 8806.94, the expression "maximum take-off weight" means the maximum weight of the machine in normal flying order, at take-off, including the weight of payload, equipment and fuel.

Chapter 89

Note.

1.- A hull, an unfinished or incomplete vessel, assembled, unassembled or disassembled, or a complete vessel unassembled or disassembled, is to be classified in heading 89.06 if it does not have the essential character of a vessel of a particular kind.

Section XVIII

Chapter 90

Notes.

1.- This Chapter does not cover :

(a) Articles of a kind used in machines, appliances or for other technical uses, of vulcanised rubber other than hard rubber (heading 40.16), of leather or of composition leather (heading 42.05) or of textile material (heading 59.11);

(b) Supporting belts or other support articles of textile material, whose intended effect on the organ to be supported or held derives solely from their elasticity (for example, maternity belts, thoracic support bandages, abdominal support bandages, supports for joints or muscles) (Section XI);

(c) Refractory goods of heading 69.03; ceramic wares for laboratory, chemical or other technical uses, of heading 69.09;

(d) Glass mirrors, not optically worked, of heading 70.09, or mirrors of base metal or of precious metal, not being optical elements (heading 83.06 or Chapter 71);

(e) Goods of heading 70.07, 70.08, 70.11, 70.14, 70.15 or 70.17;

(f) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV) or similar goods of plastics (Chapter 39); however, articles specially designed for use exclusively in implants in medical, surgical, dental or veterinary sciences are to be classified in heading 90.21;

(g) Pumps incorporating measuring devices, of heading 84.13; weight-operated counting or checking machinery, or separately presented weights for balances (heading 84.23); lifting or handling machinery (headings 84.25 to 84.28); paper or paperboard cutting machines of all kinds (heading 84.41); fittings for adjusting work or tools on machine-tools or water-jet cutting machines, of heading 84.66, including fittings with optical devices for reading the scale (for example, "optical" dividing heads) but not those which are in themselves essentially optical instruments (for example, alignment telescopes); calculating machines (heading 84.70); valves or other appliances of heading 84.81; machines and apparatus (including apparatus for the projection or drawing of circuit patterns on sensitised semiconductor materials) of heading 84.86;

(h) Searchlights or spotlights of a kind used for cycles or motor vehicles (heading 85.12); portable electric lamps of heading 85.13; cinematographic sound recording, reproducing or re-recording apparatus (heading 85.19); sound-heads (heading 85.22); television cameras, digital cameras and video camera recorders (heading 85.25); radar apparatus, radio navigational aid apparatus or radio remote control apparatus (heading 85.26); connectors for optical fibres, optical fibre bundles or cables (heading 85.36); numerical control apparatus of heading 85.37; sealed beam lamp units of heading 85.39; optical fibre cables of heading 85.44;

(ij) Searchlights or spotlights of heading 94.05;

(k) Articles of Chapter 95;

(l) Monopods, bipods, tripods and similar articles, of heading 96.20;

(m) Capacity measures, which are to be classified according to their constituent material; or

(n) Spools, reels or similar supports (which are to be classified according to their constituent material, for example, in heading 39.23 or Section XV).

2.- Subject to Note 1 above, parts and accessories for machines, apparatus, instruments or articles of this Chapter are to be classified according to the following rules :

(a) Parts and accessories which are goods included in any of the headings of this Chapter or of Chapter 84, 85 or 91 (other than heading 84.87, 85.48 or 90.33) are in all cases to be classified in their respective headings;

(b) Other parts and accessories, if suitable for use solely or principally with a particular kind of machine, instrument or apparatus, or with a number of machines, instruments or apparatus of the same heading (including a machine, instrument or apparatus of heading 90.10, 90.13 or 90.31) are to be classified with the machines, instruments or apparatus of that kind;

(c) All other parts and accessories are to be classified in heading 90.33.

3.- The provisions of Notes 3 and 4 to Section XVI apply also to this Chapter.

4.- Heading 90.05 does not apply to telescopic sights for fitting to arms, periscopic telescopes for fitting to submarines or tanks, or to telescopes for machines, appliances, instruments or apparatus of this Chapter or Section XVI; such telescopic sights and telescopes are to be classified in heading 90.13.

5.- Measuring or checking optical instruments, appliances or machines which, but for this Note, could be classified both in heading 90.13 and in heading 90.31 are to be classified in heading 90.31.

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.

Chapter 91

Notes.

1.- This Chapter does not cover :

(a) Clock or watch glasses or weights (classified according to their constituent material);

(b) Watch chains (heading 71.13 or 71.17, as the case may be);

(c) Parts of general use defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39) or of precious metal or metal clad with precious metal (generally heading 71.15); clock or watch springs are, however, to be classified as clock or watch parts (heading 91.14);

(d) Bearing balls (heading 73.26 or 84.82, as the case may be);

(e) Articles of heading 84.12 constructed to work without an escapement;

(f) Ball bearings (heading 84.82); or

(g) Articles of Chapter 85, not yet assembled together or with other components into watch or clock movements or into articles suitable for use solely or principally as parts of such movements (Chapter 85).

2.- Heading 91.01 covers only watches with case wholly of precious metal or of metal clad with precious metal, or of the same materials combined with natural or cultured pearls, or precious or

semi-precious stones (natural, synthetic or reconstructed) of headings 71.01 to 71.04. Watches with case of base metal inlaid with precious metal fall in heading 91.02.

- 3.- For the purposes of this Chapter, the expression “watch movements” means devices regulated by a balance-wheel and hairspring, quartz crystal or any other system capable of determining intervals of time, with a display or a system to which a mechanical display can be incorporated. Such watch movements shall not exceed 12 mm in thickness and 50 mm in width, length or diameter.
- 4.- Except as provided in Note 1, movements and other parts suitable for use both in clocks or watches and in other articles (for example, precision instruments) are to be classified in this Chapter.

Chapter 92

Notes.

1.- This Chapter does not cover :

- (a) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
- (b) Microphones, amplifiers, loud-speakers, head-phones, switches, stroboscopes or other accessory instruments, apparatus or equipment of Chapter 85 or 90, for use with but not incorporated in or housed in the same cabinet as instruments of this Chapter;
- (c) Toy instruments or apparatus (heading 95.03);
- (d) Brushes for cleaning musical instruments (heading 96.03), or monopods, bipods, tripods and similar articles (heading 96.20); or
- (e) Collectors' pieces or antiques (heading 97.05 or 97.06).

2.- Bows and sticks and similar devices used in playing the musical instruments of heading 92.02 or 92.06 presented with such instruments in numbers normal thereto and clearly intended for use therewith, are to be classified in the same heading as the relative instruments.

Cards, discs and rolls of heading 92.09 presented with an instrument are to be treated as separate articles and not as forming a part of such instrument.

Section XIX

Chapter 93

Notes.

1.- This Chapter does not cover :

- (a) Goods of Chapter 36 (for example, percussion caps, detonators, signalling flares);
- (b) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
- (c) Armoured fighting vehicles (heading 87.10);
- (d) Telescopic sights and other optical devices suitable for use with arms, unless mounted on a firearm or presented with the firearm on which they are designed to be mounted (Chapter 90);

- (e) Bows, arrows, fencing foils or toys (Chapter 95); or
- (f) Collectors' pieces or antiques (heading 97.05 or 97.06).

2.- In heading 93.06, the reference to "parts thereof" does not include radio or radar apparatus of heading 85.26.

Section XX

Chapter 94

Notes.

1.- This Chapter does not cover :

- (a) Pneumatic or water mattresses, pillows or cushions, of Chapter 39, 40 or 63;
- (b) Mirrors designed for placing on the floor or ground (for example, cheval-glasses (swing-mirrors)) of heading 70.09;
- (c) Articles of Chapter 71;
- (d) Parts of general use as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39), or safes of heading 83.03;
- (e) Furniture specially designed as parts of refrigerating or freezing equipment of heading 84.18; furniture specially designed for sewing machines (heading 84.52);
- (f) Lamps or light sources and parts thereof of Chapter 85;
- (g) Furniture specially designed as parts of apparatus of heading 85.18 (heading 85.18), of heading 85.19 or 85.21 (heading 85.22) or of headings 85.25 to 85.28 (heading 85.29);
- (h) Articles of heading 87.14;
- (ij) Dentists' chairs incorporating dental appliances of heading 90.18 or dentists' spittoons (heading 90.18);
- (k) Articles of Chapter 91 (for example, clocks and clock cases);
- (l) Toy furniture or toy luminaire and lighting fittings (heading 95.03), billiard tables or other furniture specially constructed for games (heading 95.04), furniture for conjuring tricks or decorations (other than lighting strings) such as Chinese lanterns (heading 95.05); or
- (m) Monopods, bipods, tripods and similar articles (heading 96.20).

2.- The articles (other than parts) referred to in headings 94.01 to 94.03 are to be classified in those headings only if they are designed for placing on the floor or ground.

The following are, however, to be classified in the above-mentioned headings even if they are designed to be hung, to be fixed to the wall or to stand one on the other :

- (a) Cupboards, bookcases, other shelved furniture (including single shelves presented with supports for fixing them to the wall) and unit furniture;

(b) Seats and beds.

3.- (A) In headings 94.01 to 94.03 references to parts of goods do not include references to sheets or slabs (whether or not cut to shape but not combined with other parts) of glass (including mirrors), marble or other stone or of any other material referred to in Chapter 68 or 69.

(B) Goods described in heading 94.04, presented separately, are not to be classified in heading 94.01, 94.02 or 94.03 as parts of goods.

4.- For the purposes of heading 94.06, the expression "prefabricated buildings" means buildings which are finished in the factory or put up as elements, presented together, to be assembled on site, such as housing or worksite accommodation, offices, schools, shops, sheds, garages or similar buildings. Prefabricated buildings include modular "building units" of steel, normally presented in the size and shape of a standard shipping container, but substantially or completely prefitted internally. Such modular building units are normally designed to be assembled together to form permanent buildings

Chapter 95

Notes.

1.- This Chapter does not cover :

(a) Candles (heading 34.06);

(b) Fireworks or other pyrotechnic articles of heading 36.04;

(c) Yarns, monofilament, cords or gut or the like for fishing, cut to length but not made up into fishing lines, of Chapter 39, heading 42.06 or Section XI;

(d) Sports bags or other containers of heading 42.02, 43.03 or 43.04;

(e) Fancy dress of textiles, of Chapter 61 or 62; sports clothing and special articles of apparel of textiles, of Chapter 61 or 62, whether or not incorporating incidentally protective components such as pads or padding in the elbow, knee or groin areas (for example, fencing clothing or soccer goalkeeper jerseys);

(f) Textile flags or bunting, or sails for boats, sailboards or land craft, of Chapter 63;

(g) Sports footwear (other than skating boots with ice or roller skates attached) of Chapter 64, or sports headgear of Chapter 65;

(h) Walking-sticks, whips, riding-crops or the like (heading 66.02), or parts thereof (heading 66.03);

(ij) Unmounted glass eyes for dolls or other toys, of heading 70.18;

(k) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);

(l) Bells, gongs or the like of heading 83.06;

(m) Pumps for liquids (heading 84.13), filtering or purifying machinery and apparatus for liquids or gases (heading 84.21), electric motors (heading 85.01), electric transformers (heading 85.04) ,

discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded (heading 85.23), radio remote control apparatus (heading 85.26) or cordless infrared remote control devices (heading 85.43);

- (n) Sports vehicles (other than bobsleighs, toboggans and the like) of Section XVII;
- (o) Children's bicycles (heading 87.12);
- (p) Unmanned aircraft (heading 88.06);
- (q) Sports craft such as canoes and skiffs (Chapter 89), or their means of propulsion (Chapter 44 for such articles made of wood);
- (r) Spectacles, goggles or the like, for sports or outdoor games (heading 90.04);
- (s) Decoy calls or whistles (heading 92.08);
- (t) Arms or other articles of Chapter 93;
- (u) Electric garlands of all kinds (heading 94.05);
- (v) Monopods, bipods, tripods and similar articles (heading 96.20);
- (w) Racket strings, tents or other camping goods, or gloves, mittens and mitts (classified according to their constituent material); or
- (x) Tableware, kitchenware, toilet articles, carpets and other textile floor coverings, apparel, bed linen, table linen, toilet linen, kitchen linen and similar articles having a utilitarian function (classified according to their constituent material).

2.- This Chapter includes articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.

3.- Subject to Note 1 above, parts and accessories which are suitable for use solely or principally with articles of this Chapter are to be classified with those articles.

4.- Subject to the provisions of Note 1 above, heading 95.03 applies, *inter alia*, to articles of this heading combined with one or more items, which cannot be considered as sets under the terms of General Interpretative Rule 3 (b), and which, if presented separately, would be classified in other headings, provided the articles are put up together for retail sale and the combinations have the essential character of toys.

5.- Heading 95.03 does not cover articles which, on account of their design, shape or constituent material, are identifiable as intended exclusively for animals, for example, "pet toys" (classification in their own appropriate heading).

6.- For the purposes of heading 95.08 :

(a) The expression "amusement park rides" means a device or combination of devices or equipment that carry, convey, or direct a person or persons over or through a fixed or restricted course, including watercourses, or within a defined area for the primary purposes of amusement or entertainment. Such rides may be combined within an amusement park, theme park, water park or fairground. These amusement park rides do not include equipment of a kind commonly installed in residences or playgrounds;

(b) The expression “water park amusements” means a device or combination of devices or equipment that are characterised by a defined area involving water, with no purposes built path. Water park amusements only include equipment designed specifically for water parks; and

(c) The expression “fairground amusements” means games of chance, strength or skill, which commonly employ an operator or attendant and may be installed in permanent buildings or independent concession stalls. Fairground amusements do not include equipment of heading 95.04.

This heading does not include equipment more specifically classified elsewhere in the Nomenclature.

Subheading Note.

1.- Subheading 9504.50 covers :

(a) Video game consoles from which the image is reproduced on a television receiver, a monitor or other external screen or surface; or

(b) Video game machines having a self-contained video screen, whether or not portable.

This subheading does not cover video game consoles or machines operated by coins, banknotes, bank cards, tokens or by any other means of payment (subheading 9504.30).

Chapter 96

Notes.

1.- This Chapter does not cover :

(a) Pencils for cosmetic or toilet uses (Chapter 33);

(b) Articles of Chapter 66 (for example, parts of umbrellas or walking-sticks);

(c) Imitation jewellery (heading 71.17);

(d) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);

(e) Cutlery or other articles of Chapter 82 with handles or other parts of carving or moulding materials; heading 96.01 or 96.02 applies, however, to separately presented handles or other parts of such articles;

(f) Articles of Chapter 90 (for example, spectacle frames (heading 90.03), mathematical drawing pens (heading 90.17), brushes of a kind specialised for use in dentistry or for medical, surgical or veterinary purposes (heading 90.18));

(g) Articles of Chapter 91 (for example, clock or watch cases);

(h) Musical instruments or parts or accessories thereof (Chapter 92);

(ij) Articles of Chapter 93 (arms and parts thereof);

(k) Articles of Chapter 94 (for example, furniture, luminaires and lighting fittings);

(l) Articles of Chapter 95 (toys, games, sports requisites); or

(m) Works of art, collectors' pieces or antiques (Chapter 97).

2.- In heading 96.02 the expression "vegetable or mineral carving material" means :

(a) Hard seeds, pips, hulls and nuts and similar vegetable materials of a kind used for carving (for example, corozo and dom);

(b) Amber, meerschaum, agglomerated amber and agglomerated meerschaum, jet and mineral substitutes for jet.

3.- In heading 96.03 the expression "prepared knots and tufts for broom or brush making" applies only to unmounted knots and tufts of animal hair, vegetable fibre or other material, which are ready for incorporation without division in brooms or brushes, or which require only such further minor processes as trimming to shape at the top, to render them ready for such incorporation.

4.- Articles of this Chapter, other than those of headings 96.01 to 96.06 or 96.15, remain classified in the Chapter whether or not composed wholly or partly of precious metal or metal clad with precious metal, of natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed). However, headings 96.01 to 96.06 and 96.15 include articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.

Section XXI

Chapter 97

Notes.

1.- This Chapter does not cover :

(a) Unused postage or revenue stamps, postal stationery (stamped paper) or the like, of heading 49.07;

(b) Theatrical scenery, studio back-cloths or the like, of painted canvas (heading 59.07) except if they may be classified in heading 97.06; or

(c) Pearls, natural or cultured, or precious or semi-precious stones (headings 71.01 to 71.03).

2.- Heading 97.01 does not apply to mosaics that are mass-produced reproductions, casts or works of conventional craftsmanship of a commercial character, even if these articles are designed or created by artists.

3.- For the purposes of heading 97.02, the expression "original engravings, prints and lithographs" means impressions produced directly, in black and white or in colour, of one or of several plates wholly executed by hand by the artist, irrespective of the process or of the material employed by him, but not including any mechanical or photomechanical process.

4.- Heading 97.03 does not apply to mass-produced reproductions or works of conventional craftsmanship of a commercial character, even if these articles are designed or created by artists.

5.- (A) Subject to Notes 1 to 4 above, articles of this Chapter are to be classified in this Chapter and not in any other Chapter of the Nomenclature.

(B) Heading 97.06 does not apply to articles of the preceding headings of this Chapter.

6.- Frames around paintings, drawings, pastels, collages or similar decorative plaques, engravings, prints or lithographs are to be classified with those articles, provided they are of a kind and of a value normal to those articles. Frames which are not of a kind or of a value normal to the articles referred to in this Note are to be classified separately.