

**COMMON EXTERNAL TARIFF  
OF THE  
CARIBBEAN COMMUNITY**

**BASED ON THE HARMONISED COMMODITY  
DESCRIPTION AND CODING SYSTEM (H.S.)  
2007**

**13 May 2006**

**CARIBBEAN COMMUNITY SECRETARIAT**

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## **GENERAL NOTE**

This text of the Common External Tariff of the Caribbean Community established by decision of the Council for Trade and Economic Development (COTED) contains:

- the List of Abbreviations and Symbols used in the publication;
- the Titles of Sections and Chapters;
- General Rules for the Interpretation of the Harmonised System;
- the Schedule of Rates;
- the List of Conditional Duty Exemptions;
- the List of Items Ineligible for Duty Exemption.
- Lists A, C and D in which are set down those items on which the national Customs Tariffs of Member States will carry rates of duty which are different from those in the Schedule of Rates.

The classification structure of the Schedule of Rates is based on the Harmonised Commodity Description and Coding System (Fourth Edition 2007); the Statistical Classification Numbers are based on the Standard International Trade Classification, Third Revision. The units for statistical classification are based on the metric system.

Reference to the pages of the Schedule of Rates is included in the listing of Sections and Chapters to permit easy identification in the Schedule of Rates.

The General Rules for the Interpretation of the Harmonised System provide the principles on which classification under that System is based and are an integral part of the classification structure of the Schedule of Rates.

The rates of duty shown in the Schedule of Rates will be applicable to imports from third countries into the Member States of the Caribbean Community as well as to goods traded among the Member States of the Caribbean Community which do not qualify for Community treatment.

In the Schedule of Rates, the letters A, C and D appear in the column headed rate of duty in several places throughout the Schedule. The inclusion of these letters instead of an actual tariff rate is intended to signify that reference should be made to one of the Lists, A, C and D, in which will be found the agreed Common External Tariff (CET) rates as well as the rates which the individual Member States will be applying pursuant to decisions taken by the Council for Trade and Economic Development.

The List of Conditional Duty Exemptions sets out those goods which, when imported for the purposes stated in the List, may be admitted into the importing Member State free of import duty or at a rate which is lower than that set down in the Schedule of Rates, subject always to the approval of the relevant Competent Authority of the Member State. LDC Member States may apply the facility of conditional duty exemption by the inclusion in their national Customs Tariffs of a 'zero' rate, or a rate lower than that shown in the Schedule of Rates, in accordance with the decision of COTED to so reflect the duty relief. Conditional duty exemption would be accorded to all other items eligible therefor in accordance with the Rules Governing the Application of the List of Conditional Duty Exemptions.

In Part I of the List of Items Ineligible for Duty Exemption are set down those items which will not be eligible for the grant of exemption from duty (in whole or in part) where they are imported "For use in Industry, Agriculture, Fisheries, Forestry and Mining" (Section I of the List of Conditional Duty Exemptions).

At the same time, the items set down in Parts I and II of the List of Items Ineligible for Duty Exemption will not be eligible for the grant of exemption from duty (in whole or in part) where they are imported "For Other Approved Purposes" (Section XI of the List of Conditional Duty Exemptions), except where the items have been made available as gifts or on a concessionary basis.

The List of Items Ineligible for Duty Exemption includes those items produced in the Caribbean Community in quantities which are considered adequate to justify the application of tariff protection. These items will not be eligible for the grant of exemption from duty (in whole or in part) where they are imported for use in Industry, Agriculture, Fisheries, Forestry and Mining.

Except where the context otherwise requires, "per cent" or the symbol "% " means percentage of value.

Lists A, C and D provide as follows:

- List A - A list of items on which suspension of the rates of duty in the Schedule of Rates under Article 83 of the Revised Treaty has been granted to Member States for an indefinite period subject to review by COTED, with the rates to be applied by Member States;
- List C - A list of items in respect of which minimum rates of duty have been agreed by COTED, with the actual rates of duty to be applied by individual Member States;
- List D - Parts I and II - Additional items in respect of which Suspension of the CET under Article 83 of the revised Treaty has been granted to St. Kitts and Nevis, other OECS Member States and Belize, with the actual Rates to be applied by those Member States.

## ABBREVIATIONS AND SYMBOLS

AC	÷□	alternating current
ASTM	÷□	American Society for Testing Materials
Bq	÷□	becquerel
<sup>0</sup> C	÷□	degree(s) Celsius
cc	÷	□cubic centimetre(s)
cg	÷	□centigram(s)
cm	□÷	centimetre(s)
cm <sup>2</sup>	□÷	square centimetre(s)
cm <sup>3</sup>	□÷	cubic centimetre(s)
cN	□÷	centinewton(s)
360 <sup>0</sup>	□÷	360 degrees
DC	□÷	direct current
g	□÷	gram(s)
g.v.w. □	÷	gross vehicle weight
Hz	□÷	hertz
IR	÷	infra-red
kcal	÷□	kilocalorie(s)
kg	÷□	kilogram(s)
kgf	□÷	kilogram force
kN	□÷	kilonewton(s)
kPa	□÷	kilopascal(s)
kV	÷	kilovolt(s)
kVA	□÷	kilovolt(s)-ampere(s)
kvar	÷	kilovolt(s)-ampere(s)-reactive
kW	□÷	kilowatt(s)
kWh	□÷	kilowatt hour(s)
l	□÷	litre(s)
m	□÷	metre(s)
<i>m-</i>	□÷	meta-
m <sup>2</sup>	□÷	square metre(s)
m <sup>3</sup>	□÷	cubic metre(s)
μCi	÷□	microcurie
mg	□÷	milligram(s)
mm	□÷	millimetre(s)
mN	□÷	millinewton(s)
MPa □	÷	megapascal(s)
N	□÷	newton(s)
No.	□÷	number
<i>o-</i>	□÷	ortho-
<i>p-</i>	□÷	para-
t	□÷	tonne(s)
PVC	□÷	polyvinyl chloride
r.p.m. □	÷	revolutions per minute
u	□÷	pieces/items

u(jeu/pack)	□ ÷	packs
UV	□ ÷	ultra-violet
V	□ ÷	volt(s)
vol.	□ ÷	volume
W	□ ÷	watt(s)
%	□ ÷	percent
x <sup>°</sup>	□ ÷	x degree(s)
2u	□ ÷	pairs
12u	□ ÷	dozens
1,000u	□ ÷	thousands of pieces/items

### Examples

1500 g/m <sup>2</sup>	□ ÷	means one thousand five hundred grams per square metre
15 <sup>°</sup> C	□ ÷	means fifteen degrees Celsius
1,000 kWh	□ ÷	means one thousand kilowatt hours
1,000 u	□ ÷	means thousands of pieces/items

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Classification of goods in the Nomenclature shall be governed by the following principles:

1. The titles of Sections, Chapters and sub-Chapters are provided for ease of reference only; for legal purposes, classification shall be determined according to the terms of the headings and any relative Section or Chapter Notes and, provided such headings or Notes do not otherwise require, according to the following provisions:
2.
  - (a) Any reference in a heading to an article shall be taken to include a reference to that article incomplete or unfinished, provided that, as presented, the incomplete or unfinished article has the essential character of the complete or finished article. It shall also be taken to include a reference to that article complete or finished (or falling to be classified as complete or finished by virtue of this Rule), presented unassembled or disassembled.
  - (b) Any reference in a heading to a material or substance shall be taken to include a reference to mixtures or combinations of that material or substance with other materials or substances. Any reference to goods of a given material or substance shall be taken to include a reference to goods consisting wholly or partly of such material or substance. The classification of goods consisting of more than one material or substance shall be according to the principles of Rule 3.
3. When by application of Rule 2(b) or for any other reason, goods are, *prima facie*, classifiable under two or more headings, classification shall be effected as follows:
  - (a) The heading which provides the most specific description shall be preferred to headings providing a more general description. However, when two or more headings each refer to part only of the materials or substances contained in mixed or composite goods or to part only of the items in a set put up for retail sale, those headings are to be regarded as equally specific in relation to those goods, even if one of them gives a more complete or precise description of the goods.

- (b) Mixtures, composite goods consisting of different materials or made up of different components, and goods put up in sets for retail sale, which cannot be classified by reference to 3(a), shall be classified as if they consisted of the material or component which gives them their essential character, insofar as this criterion is applicable.
  - (c) When goods cannot be classified by reference to 3(a) or 3(b), they shall be classified under the heading which occurs last in numerical order among those which equally merit consideration.
4. Goods which cannot be classified in accordance with the above Rules shall be classified under the heading appropriate to the goods to which they are most akin.
5. In addition to the foregoing provisions, the following Rules shall apply in respect of the goods referred to therein:
- (a) Camera cases, musical instrument cases, gun cases, drawing instrument cases, necklace cases and similar containers, specially shaped or fitted to contain a specific article or set of articles, suitable for long-term use and presented with the articles for which they are intended, shall be classified with such articles when of a kind normally sold therewith. This Rule does not, however, apply to containers which give the whole its essential character;
  - (b) Subject to the provisions of Rule 5(a) above, packing materials and packing containers presented with the goods therein shall be classified with the goods if they are of a kind normally used for packing such goods. However, this provision is not binding when such packing materials or packing containers are clearly suitable for repetitive use.
6. For legal purposes, the classification of goods in the subheadings of a heading shall be determined according to the terms of those subheadings and any related Sub-heading Notes and, *mutatis mutandis*, to the above Rules, on the understanding that only subheadings at the same level are comparable. For the purposes of this Rule the relative Section and Chapter Notes also apply, unless the context otherwise requires.