

## TARIFF DECISION LIST No. 186—continued

## APPROVALS—continued

Tariff Item No.	Goods	Rates of Duty			Part II Ref.	List No.	Effective	
		Normal	B.P.	Other Pref.			From	To
Ref. 35.0 continued	Approved Materials: 1. Products must be made wholly or principally by weight of approved materials. Materials produced by technological developments of the Twentieth Century are excluded. 2. Materials which are approved: .. (a) Base metals and alloys thereof: Copper and copper alloys Iron and steel other than alloy steels Lead and Lead alloys Tin and Tin alloys (b) Bone (c) Clays (d) Fibres: Cotton Linen Silk Wool Other vegetable fibres (e) Furskins (f) Glass (g) Leather (h) Paper (i) Papier mache (j) Precious metals (k) Shells (l) Stone (m) Wood (natural) Materials which are not approved: .. (a) Aluminium and alloys of aluminium .. (b) Artificial plastic, synthetic rubber and latices (c) Composition leather (d) Electro-platedware (e) Stainless steel and other alloy steels (f) Wood: Cellular Improved Reconstituted Plywood (g) Processed materials, e.g. ebonite, agglomerated stone					186	17/12/76	..
						186	17/12/76	..
						186	17/12/76	..

*Definition of "hand-made".*

The concession applies to goods which the Collector is satisfied are hand-made.

(1) For goods to be regarded as "hand-made" they must not only be made:

- (a) by hand;
- (b) by tools held in the hand;
- (c) by machines powered by foot or hand; or
- (d) by any combination of the foregoing processes, but must also be made from:
  - (e) unprocessed naturally occurring materials; or
  - (f) "hand-made" materials.

(2) However, goods that have been "hand-made" within the definition above from machine made or processed materials of basic form, that is to say, materials in a form not pre-determined by its intended ultimate end-use (e.g. a rectangular sided block of stone, a billet of wood, a rectangular sheet of copper) will not normally be excluded from being "hand-made".