

TARIFF DECISION LIST No. 343

Decisions of the Minister of Customs Under the Customs Tariff (Subject to Amendment or Cancellation by Notification in the Gazette)  
 APPROVALS

Port	Tariff Item No.	Goods	Rates of Duty		Part II Ref.	List No.	Effective			
			Normal	Pref.			From	To		
H.O.		<p>The under-mentioned goods have been approved in respect of Reference 35:</p> <p>(1) All articles of:                      abaca fibre, bamboo, banana fibre, bark, berries, bone, cameo-shell, cane, clay, coconut (fibres, leaf-bud, leaves, sheath, shell), copper and copper alloys, coral, hand-woven cordage, hibiscus fibre, horn, ivory, lava, mother of pearl, natural gums, natural resins, palm leaves, pandanus, pine-needles, pine-shells, quills, raffia, rattan, reeds, sakiki leaves, seeds, shell, sisal, straw, stone, tapa, teeth, tin, and tin alloys, tortoise-shell (including, in the case of jewellery, tortoise-shell with metal inlay), tusks, twine,                      or combinations thereof</p> <p>(2) Articles of <b>natural wood</b>, viz: .. .. .                      bowls, canoes, decorative carvings, dishes, dolls, drums, fans, figurines, furniture, gongs, masks, model houses, picture-frames, table articles, trays, walking-sticks, weapons</p> <p>(3) Articles of <b>leather</b>, viz: .. .. .                      hand-tooled and hand-embroidered apparel; hand-tooled and silver inlaid hand-made saddlery and harness</p> <p>(4) Articles of <b>silk, wool, cotton, linen, jute, and other vegetable fibres not already specified under paragraph (1) above</b>, viz:                      hand-woven textiles; fabrics, hand-printed (block, screen or batik printed), weighing less than 186 g/m<sup>2</sup> and not containing man-made fibres; table-linen of the foregoing hand-printed fabrics; jute belts</p> <p>(5) Plastic-covered bamboo baskets .. .. .</p> <p>NOTE—Products must be wholly or principally by weight of the approved materials. However, other materials are permitted if they are of a minor nature and do not contribute towards or detract from the essential nature of the goods (e.g., filling of wood-wool)</p> <p style="text-align: center;"><b>Definition of "Handicraft"</b></p> <p>(1) The concession applies to goods which the Collector is satisfied are 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.</p> <p>(2) However, goods that have been "hand crafted" within the definition above from machine made or processed materials of basic form, that is to say, materials in a form not predetermined 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 "handicrafts".</p> <p>(3) Goods are not precluded from being regarded as "handicrafts" by reason of the use in their manufacture of:</p>	DC Free	DC Free	DC Free	DC Free	35	343	1/4/79	..
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