Supplement to Official Gazette Extraordinary No. 51, Vol. 56, 26th September, 1969—Part B

L.N. 60 of 1969

CUSTOMS TARIFF ACT 1965 (1965 No. 3)

Customs Tariff (Duties and Exemptions) (No. 4) Order 1969

Commencement: 8th May 1969

In exercise of the powers conferred by section 7 of the Customs Tariff Act 1965, and of all other powers enabling it in that behalf, the Federal Executive Council hereby makes the following Order:—

1. Schedule 1 to the Customs Tariff Act 1965, as substituted by the Customs Tariff (Amendment) (No. 2) Decree 1968 (which Schedule *inter alia* prescribes a tariff description of goods imported and rate of import duty) and as thereafter amended, is hereby further amended to the extent set out in the Schedule to this Order.

of Schedule 1 to the Customs Tariff Act 1965. 1965 No. 3. 1968 No. 55.

Amendment

2.—(1) This Order may be cited as the Customs Tariff (Duties and Exemptions) (No. 4) Order 1969 and shall apply throughout the Federation.

Citation, extent and comencement.

(2) This Order shall be deemed to have come into operation on the 8th day of May 1969.

SCHEDULE

Amendment of Schedule I to the Customs Tariff Act 1965

	AMENDMENT OF SCHEDULE 1 T	O THE CUSTOMS TARIFF ACT 1965
Tariff No.	o. Tariff Description (2)	Extent of Amendment (3)
84.01	Steam and other vapour generat- ing boilers (excluding central heating hot water boilers cap- able also of producing low pressure steam): A	In sub-heading A, delete the rate of duty in the
84.02	Auxiliary plant for use with steam and other vapour gene- rating boilers (for example, economisers, super-heaters, soot removers, gas recoverers and the like); condensers for vapour engines and power units:	column "Fiscal Entry" and substitute "5%".
	A	In sub-heading A, delete the rate of duty in the column "Fiscal Entry" and substitute "5%".
84.03	Producer gas and water gas generators, with or without purifiers; accetylene gas generators (water process) and similar gas generators, with or without purifiers;	
	A	In sub-heading A, delete the rate of duty in the column "Fiscal Entry" and substitute "5%".

Tariff N (1)	o. Tariff Description (2)	Extent of Amendment (3)
84.04/05	Steam and other vapour power units (including steam engines with self-contained boilers):	ž
	A	In sub-heading A, delete the rate of duty in the column "Fiscal Entry" and substitute "5%".
84.06	Internal combustion piston engines:	4 4
	Ď (1)	In sub-heading D (1), delete the rate of duty in the column "Fiscal Entry" and substitute "5%".
84.07/08	Other engines and motors (including hydraulic motors):	
•	A	In sub-heading A, delete the rate of duty in the column "Fiscal Entry" and substitute "5%".
84.10	Pumps (including motor pumps and turbo pumps) for liquids, whether or not fitted with measuring devices; liquid elevators of bucket, chain, screw, band and similar kinds:	*
	A	In sub-heading A, delete the rate of duty in the column "Fiscal Entry" and substitute "5%".
84.11	Air pumps, vacuum pumps and air or gas compressor (including motor and turbo pumps and compressors, and free-piston generators for gas turbines); fans, blowers and the like: A	In sub-heading A, delete the rate of duty in the column "Fiscal Entry" and substitute "5%".
84.12	Air conditioning machines, self- contained comprising a motor- driven fan and elements for changing the temperature and humidity of air:	In sub-heading A, delete the rate of duty in the
84.13/14	Furnace burners for liquid fuel,	column "Fiscal Entry" and substitute "5%".
	pulverised solid fuel or gas; mechanical stokers, mechani- cal grates, mechanical ash dis-	u *
	chargers and similar applian- ces; industrial and laboratory furnaces and ovens, non- electric:	· c
	A	In sub-heading A, delete the rate of duty in the column "Fiscal Entry" and substitute "5%".

Tariff No.	Tariff Description (2)	Extent of Amendment (3)
84.15	Refrigerators and refrigerating equipment (electrical and other):	
•	A	In sub-heading A, delete the rate of duty in the column "Fiscal Entry" and substitute "5%".
84.16	Calendering and similar rolling machines (other than metal- working and metal-rolling machines and glass-working machines) and cylinders there- for:	*
	в	In sub-heading B, delete the rate of duty in the column "Fiscal Entry" and substitute "5%".
84.17	Machinery, plant and similar laboratory equipment, whether or not electrically heated, for the treatment of materials by a process involving a change	
(A)	of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteu- rising, steaming, drying, evaporating, vapourising, con-	
12	densing or cooling, not being machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electrical:	
	Α	In sub-heading A, delete the rate of duty in the column "Fiscal Entry" and substitute "5%".
84.18	Centrifuges, filtering and purify- ing machinery and apparatus (other than filter funnels, milk strainers and the like), for liquids or gases:	
*	A	In sub-heading A, delete the rate of duty in the column "Fiscal Entry" and substitute "5%".
84.19	Machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing, capsuling or labelling bottles, cans, boxes, bags or other containers; other packing or wrapping machinery; machinery for aerating beverages; dish washing machines:	
	and the second second	

	SCHEDO	LL—continueu
Tariff N	No. Tariff Description	Extent of Amendment
(1)	(2)	(3)
84.21	Mechanical appliances (whether or not hand operated) for pro- jecting, dispersing or spraying liquids or powders; fire extin-	
	guishers (charged or not); spray guns and similar applian- ces; steam or sand blasting machines and similar jet pro-	
	jecting machines :	* *
	A	In sub-heading A, delete the rate of duty in the column "Fiscal Entry" and substitute "5%".
84.22	Lifting, handling, loading or un- loading machinery, telphers	-,,
Œ.	and conveyors (for example, lifts, hoists, winches, cranes,	* *
e.	transporter cranes, jacks, pul- ley tackle, belt conveyors and	
	teleferics), not being machi- nery falling within heading	
15 5	No. 84.23:	
	A	In sub-heading A, delete the rate of duty in the column "Fiscal Entry" and substitute "5%".
84.23	Excavating, levelling, stamping,	
*	boring and extracting machi-	
	nery, stationary or mobile, for	
	earth, minerals or ores (for example, mechanical shovels,	
	coal-cutters, excavators, scra-	
0 % 0	pers, levellers and bulldozers);	
• • • •	pile-drivers; snow-ploughs,	
156	not self-propelled (including snow plough attachments):	
280	A	In sub-heading A, delete the rate of duty in the
		column "Fiscal Entry" and substitute "5%".
84.24	Agricultural and horticultural	
	machinery for soil preparation	
i	or cultivation (for example, ploughs, cultivators, seed and	
	fertilizer distributors); lawn and sports ground rollers:	
9. El	B	In sub-heading B, delete the rate of duty in the
		column "Fiscal Entry" and substitute "5%".
84.25	Harvesting and threshing machi-	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
	nery; straw and fodder pres-	
	ses; hay or grass mowers;	
a,	winnowing and similar clean- ing machines for seed, grain or	
**************************************	leguminous vegetables and	
	egg-grading and other grading	
565	machines for agricultural pro-	
	duce (other than those of a	# e' ' ' ' ' ' ' ' ' ' ' ' ' ' ' ' ' ' '

Tariff No. Tariff Description Extent of Amendment (1). (2)(3) kind used in the bread grain milling industry falling within heading No. 84.29): In sub-heading B, delete the rate of duty in the column "Fiscal Entry" and substitute "5%". 84,26 Dairy machinery (including milking machines): In sub-heading B, delete the rate of duty in the column "Fiscal Entry" and substitute "5%". 84.27/28 Other agricultural and horticultural machinery (including machinery of a kind used in wine or cider making, fruit juice preparation or the like); poultry-keeping and bee-keeping machinery; germination plant with mechanical termal equipment; poultry incubators and brooders In sub-heading B, delete the rate of duty in the column "Fiscal Entry" and substitute "5%". 84.29 Machinery of a kind used in the bread grain milling industry. and other machinery (other than farm type machinery), for the working of cereals or dried leguminous vegetables: In sub-heading B, delete the rate of duty in the column "Fiscal Entry" and substitute "5%". 84.30 Machinery, not falling within any other heading of this Chapter of a kind used in the following food or drink industries: bakery, confectionery, chocolate manufacture, macaroni, ravioli or similar cereal food manufacture, the preparation of meat, fish, fruit or vegetables (including mincing or slicing machines), sugar manufacture or brewing: In sub-heading A, delete the rate of duty in the column "Fiscal Entry" and substitute "5%". 84.31 Machinery for making or finishing cellulosic pulp, paper or paper-board : In sub-heading B, delete the rate of duty in the column "Fiscal Entry" and substitute "5%".

Tariff No.

(1)

SCHEDULE—continued

Extent of Amendment

(3)

Tariff Description

(2)

paring yarns for use on such

84.32 Book-binding machinery, including book-sewing machines: In sub-heading B, delete the rate of duty in the column "Fiscal Entry" and substitute "5%". 84.33 Paper or paperboard cutting machines of all kinds, other machinery for making up paper pulp, paper or paperboard: B. In sub-heading B, delete the rate of duty in the column "Fiscal Entry" and substitute "5%". 84.34 Machinery, apparatus and accessories for type-founding or type-setting; machinery, other than the machine-tools of heading No. 84.45, 84.46 or 84.47, for preparing or working printing blocks, plates or cylinders; printing type, impressed flongs and matrices, printing blocks, plates and blocks, plates, cylinders; cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished): In sub-heading B, delete the rate of duty in the column "Fiscal Entry" and substitute "5%". 84.35 Other printing machinery, machines for uses ancillary to printing: In sub-heading B, delete the rate of duty in the column "Fiscal Entry" and substitute "5%". 84.36 Machines for extruding manmade textiles; machines of a kind used for processing natural or man-made textile fibres; textile spinning and twisting machines; textile doubling, throwing and reeling (including weft-winding) machines ... Delete the rate of duty in the column "Fiscal Entry" and substitute "5%". 84.37 · Weaving machines, knitting machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net; machines for pre-

Tariff No. Tariff Description Extent of Amendment (3)machines, including warping and warp sizing machines: In sub-heading A, delete the rate of duty in the column "Fiscal Entry" and substitute "5%". 84.38 Auxiliary machinery for use with machines of heading No. 84.37 (for example, dobbies, Jac- quards, automatic stop motions and shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of the present heading or with machines falling within heading No. 84.36 or 84.37 (for example, spindles and spindle flyers, card clothing combs, extruding nipples, shuttles, healds and heald-lifters hosiery needles): In sub-heading A, delete the rate of duty in the column. "Fiscal Entry" and substitute "5%". 84.39 Machinery for the manufacture or finishing of felt in the piece or in shapes, including felt-hat making machines and making blocks: In sub-heading B, delete the rate of duty in the column "Fiscal Entry" and substitute "5%". 84,40 Machinery for washing cleaning, bleaching, drying, dyeing, dressing, finishing or coating textile yarns, fabrics or madeup textile articles (including laundry and dry-cleaning machinery); fabric folding, reeling or cutting machines; machines of a kind used in the manufacture of linoleum or other floor covering for applying the paste to the base fabric or other support; machines of a type used for printing a repetitive design, repetitive words or overall colour on textiles. leather, wallpaper, wrapping paper, linoleum or other materials, and engraved or etched plates, blocks or roller therefor: В. In sub-heading B, delete the rate of duty in the column "Fiscal Entry" and substitute "5%".

Tariff N	o. Tariff Description	Extent of Amendment
(1)	(2)	(3)
84.41	, -,	
07.71	Sewing machines; furniture especially designed for sewing	
	machines; sewing machine	
*** *****	needles:	T 11 P A 17 A
	A	In sub-heading A, delete the rate of duty in the column "Fiscal Entry" and substitute "5%".
84.42	Machinery (other than sewing	
	machines) for preparing, tan- ning or working hides, skins or	
	leather (including boot and	
	shoe machinery):	
	A	In sub-heading A, delete the rate of duty in the column "Fiscal Entry" and substitute "5%".
84.43/44	Converters, ladles, ingot moulds	
7.	and casting machines, of a kind	
	used in metallurgy and in metal foundries; rolling mills	
	and rolls therefor:	
	В	In sub-heading B, delete the rate of duty in the column "Fiscal Entry" and substitute "5%".
84.45	Machine-tools for working metal	
	or metallic carbides, not being	
•••	machines falling within head-	D.L. d
-	ing No. 84.49 or 84.50	Delete the rate of duty in the column "Fiscal Entry" and substitute "5%".
84.46	Machine-tools for working stone,	,, ,
	ceramics, concrete, asbestos-	
	cement and like mineral	
	materials or for working glass in the cold, other than machines	
	falling within heading No.	
	84.49	Delete the rate of duty in the column "Fiscal Entry" and substitute "5%".
84.47	Machine-tools for working wood,	Ditty and substitute 5/0.
	cork, bone, ebonite (vulcanite),	a m
	hard artificial plastic materials	
	or other hard carving materials, other than machines falling	
	within heading No. 84.49	Delete the rate of duty in the column "Fiscal
vi (ii		Entry" and substitute "5%".
84.49	Tools for working in the hand,	
	pneumatic or with self-con- tained non-electric motor:	
	A	In sub-heading A, delete the rate of duty in the
84.50	Gas-operated welding, bracing,	column "Fiscal Entry" and substitute "5%".
5,150	cutting and surface tempering	
	appliances:	
e: 12 9	A	In sub-heading A, delete the rate of duty in the
(4)	a 2	column "Fiscal Entry" and substitute "5%".

Tariff I	No. Tariff Descrip	btion	Extent of Amendment
(1)	(2)	,,,,,,,,,	(3)
84.56	Machinery for sorting, separating, washing, or mixing stones, ores or other substances, in solid (in powder and paste)	crushing, g earth, mineral including	
	machinery for aggle moulding or shapir mineral fuel, cerami unhardened cements, ing materials or other products in powder form; machines for foundry moulds of s	rerating, ng solid ic paste, plaster- r mineral or paste forming	
	В	• • •	In sub-heading B, delete the rate of duty in the column "Fiscal Entry" and substitute "5%".
84.57	Glass-working machine than machines for glass in cold); mach assembling filament	working hines for and dis-	
	charge lamps and e and similar tubes and B	lectronic	In sub-heading B, delete the rate of duty in the column "Fiscal Entry" and substitute "5%".
84.59	Machinery and mechan pliances having in functions, not falling any other heading Chapter.	ndividual g within	
	A.	••	In sub-heading A, delete the rate of duty in the column "Fiscal Entry" and substitute "5%".
84.60	Moulding boxes for metary; mould of a type metal (other than moulds), for metallic for glass, for mineral (for example, ceramic	used for n ingot carbides, materials	
R	concrete or cement		Delete the rate of duty in the column "Fiscal Entry" and substitute "5%".
84.61	Taps, cocks, valves and appliances, for pipe shells, tanks, vats and including pressure	es, boiler the like,	
•	valves and thermo- controlled valves:		In sub-heading A, delete the rate of duty in the column "Fiscal Entry" and substitute "5%".

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:	SCHEDU	JLE—continued
Tariff No	o. Tariff Description	Extent of Amendment
(1)	(2)	(3)
85.01	Electric generators, motors, converters (rotary or static), transformers, rectifiers and rectifiers are rectifiers.	
*	fying apparatus, inductors: (i) A (1)	In sub-heading A (1), delete the rate of duty in the column "Fiscal Entry" and substitute "5%".
22	(ii) B (1)	In sub-heading B (1), delete the rate of duty in the column "Fiscal Entry" and substitute "5%".
05.00	(iii) C (1)	In sub-heading C (1), delete the rate of duty in the column "Fiscal Entry" and substitute "5%".
85.02	Electro-magnets; permanent magnets and articles of special materials, for permanent mag- nets, being blanks of such magnets; electro-magnetic	
	and permanent magnet chucks, lamps, vices and similar work holders; electro-magnetic clutches and couplings; elec- tro-magnetic brakes; electro- magnetic lifting heads:	
× 4	B (1)	In sub-heading B (1) delete the rate of duty in the column "Fiscal Entry" and substitute "50/."
85.11	Industrial and laboratory electric furnaces and ovens; electric induction and dielectric heat- ing equipment; electric weld- ing, brazing and soldering machines and apparatus and similar electric machines and apparatus for cutting:	-70
	A	In sub-heading A, delete the rate of duty in the column "Fiscal Entry" and substitute "5%".
85.18	Electrical capacitors, fixed or variable: A	In sub-heading A, delete the rate of duty in the
85.19	Electrical apparatus for making and breaking electrical circuits, for the protection of electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, lightning arresters, surge suppressors, plugs, lampholders, terminals, terminal strips and junction boxes); resistors, fixed or variable	column "Fiscal Entry" and substitute "5%".

Tariff No. (1)	Tariff Description (2)	Extent of Amendment (3)
	(including potentiometers), other than heating resistors; switch boards (other than telephone switchboards) and control panels:	
	В	In sub-heading B, delete the rate of duty in the column "Fiscal Entry" and substitute "5%".
85.21 T	hermionic, cold cathode and photo-cathode valves and tubes (including vapour or gas filled valves and tubes, cathode-ray tubes, television camera tubes and mercury arc rectifying valves and tubes); photocells, mounted transistors and similar mounted devices incorporating semi-conductors;	•
	mounted piezo-electric crystals:	
	Ã	In sub-heading A, delete the rate of duty in the column "Fiscal Entry" and substitute "5%".
85.22 E	clectrical appliances and appara- tus having individual function, not falling within any other heading of this Chapter:	
المسيدة	₹B	In sub-heading; B, delete the rate of duty in the column "Fiscal Entry" and substitute "5%".
85.23 I	nsulated (including enamelled or anodised) electric wire, cable, bars, strip and the like (including co-axial cable), whether or not fitted with connectors:	
. 9	B	In sub-heading B, delete the rate of duty in the column "Fiscal Entry" and substitute "5%".
85.24 C	Carbon brushes, arc-lamps car- bons, battery carbons, carbon electrodes and other carbon articles of a kind used for electrical purposes:	
	A	In sub-heading A, delete the rate of duty in the column "Fiscal Entry" and substitute "5%".
85.25/27 I	nsulators, insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor compo- nents of metal incorporated during moulding solely for	5/0 -

	SCHED	JEE—continued
Tariff N	To. Tariff Description (2)	Extent of Amendment (3)
	purposes of assembly, electri- cal conduit tubing and joints therefor, of base metal lined with insulating material: B.	In sub-heading B, delete the rate of duty in the
90.07	Photographic cameras; photographic flashlights apparatus:	column "Fiscal Entry" and substitute "5%".
	A	In sub-heading A, delete the rate of duty in the column "Fiscal Entry" and substitute "5%".
90.14	Surveying (including photogrammetical surveying), hydrographic, navigational, meteorological, hydrological and geophysical instruments; compressors; rangefinders:	In sub-heading C, delete the rate of duty in the
90.16	Drawing, marking-out and ma- thematical calculating instru-	column "Fiscal Entry" and substitute "5%".
	ments, drafting machines, pan- tographs, slide rules, disc calculators and the like; mea- suring or checking instruments, appliances and machines not falling within any other head- ing of this Chapter (for exam-	
	ple, micrometers, callipers, gauges, measuring rods, balancing machines); profile projectors: (i) B	In sub-heading B, delete the rate of duty in the
	(ii) F. (1)	column "Fiscal Entry" and substitute "5%". In sub-heading F. (1), delete the rate of duty in the column "Fiscal Entry" and substitute.
90.17/18	Medical, dental, surgical and veterinary instruments and ap- pliances (including electrome- dical apparatus and ophthalmic instruments); mechano-thera-	"5%";
z e	py appliances; massage apparatus; psychological aptitude testing apparatus; artificial respiration, ozone therapy, oxygen therapy, aerosol therapy or	
	similar apparatus; breathing appliances (including gas masks and similar respirators): B.	In sub-heading B, delete the rate of duty in the
		column "Fiscal Entry" and substitute "5%".

Tariff No. Tariff Description Extent of Amendment (3) 90.20 Apparatus based on the use of X-rays or of the radiations from radioactive substances (including radiography and radio-therapy apparatus); Xray generators; X-ray tubes; X-ray screens; X-ray high tension generators; X-ray control panels and desks; X-ray examination or treatment tables, chairs and the like Delete the rate of duty in the column "Fiscal Entry" and substitute "5%". 90.22 Machines and appliances for testing mechanically the hardness, strength, compressibility, elasticity and the like properties on industrial materials (for example, metals, wood, textiles, paper or plastics): In sub-heading B, delete the rate of duty in the column "Fiscal Entry" and substitute "5%". 90,23 Hydrometers and similar instruments; thermometers, pyrometers, barometers, hygrometers, psychrometers, recording or not; any combination of these instruments: В. In sub-heading B, delete the rate of duty in the column "Fiscal Entry" and substitute "5%". 90.24 Instruments and apparatus or measuring, checking or automatically controlling the flow, depth, pressure or other variables of liquids or gases or for automatically controlling temperature (for example, pressure gauges, thermostats, level gauges, flow meters, heat automatic draught regulators), not being articles falling within heading No. 90.14: В. In sub-heading B, delete the rate of duty in the column "Fiscal Entry" and substitute "5%".

90.25

Instruments and apparatus or physical or chemical analysis (such as polarimeters, refracto-

spectrometers,

meters,

Tariff No. Tariff Description Extent of Amendment (1)(2)(3)analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like (such as viscometers, porosimeters. expansion meters); instruments and apparatus for measuring or checking quantities of heat, light or sound (such as photometers including exposure meters, calorimeters); microtomes: In sub-heading B, delete the rate of duty in the column "Fiscal Entry" and substitute 90.26 Gas, liquid and electricity supply or production meters, calibra-· · ting meters therefor: In sub-heading B, delete the rate of duty in the column "Fiscal Entry" and substitute 90.27 Revolution counters, production counters, taxi-meters, mileometers, pedometers and the like, speed indicators (including magnetic speed indicators) and tachometers (other than articles falling within heading No. 90.14); stroboscopes: В. In sub-heading B, delete the rate of duty in the column "Fiscal Entry" and substitute "5%". 90.28 Electrical measuring, checking, analysis or automatically controlling instruments and apparatus: In sub-heading B, delete the rate of duty in the column "Fiscal Entry" and substitute "5%". 91.05/06 Time of day recording apparatus; time switches and apparatus for measuring, recording or otherwise indicating intervals of time, with clock or watch movements (including secondary movement) or with synchronous motors: B(1) .. In sub-heading B (1), delete the rate of duty in the column "Fiscal Entry" and substitute "5%".

Extent of Amendment Tariff No. Tariff Description (3)(1)(2)96.01/06 Brooms and brushes (including mops and feather dusters); paint roller; squeeges (other than roller squeeges); prepared knots and tufts for broom or brush making; powder puffs and pads for applying cosmetics or toilet preparations; hand sieves and hand riddles: In sub-heading C (2), delete the rate of duty C(2) in the column "Fiscal Entry" and substitute MADE at Lagos this 24th day of September 1969. H. A. EJUEYITCHIE, Secretary to the Federal Executive Council EXPLANATORY NOTE (This note does not form part of the above Order, but is intended to explain its purpose) This Order has, essentially, the following effects: Full Tariff Effect of the Order Description of Goods Item No. (1)(2)84.01A

Item No. (1)
84.01A
84.02A
84.03A
84.04/05A
84.06D (1)
84.07/08A
84.10A
84.11A
84.12A
.84.13/14

84.15A

84.16B 84.17A 84.18A 84.19C 84.21A 84.22A 84.23A 84.24B 84.25B 84.26B 84.27/28B 84.29B Machinery

Reduces the rate of duty from 20% to 5% ad valorem.

84.35B 84.36 84.37A 84.38A 84.39B 84.40B 84.41A 84.42A 84.43/44B 84.45 84.46 84.47 84.49A 84.50A 84.56B 84.57B 84.59A 84.60

Description of Goods (2)

Effect of the Order (3)

Reduces the rate of duty from 20% to 5% ad valorem.

Machinery

85.18A 85.19B 85.21A

84.61A

85.01 85.02B(1) 85.11A

85.22B 85.23B 85.24A 85.25/27B

90.16B, F(1) 90.17/18B 90.20 90.22B

90.07A 90.14C

90.23B 90.24B 90.25B 90.26B

90.27B 90.28B 91.05/06 B(1) 96.01/06 C (2)