



## **CHAPTER 13.11**

# **EXTERNAL TRADE ACT**

### **Revised Edition**

Showing the law as at 31 December 2006

This is a revised edition of the law, prepared by the Law Revision Commissioner under the authority of the Revised Edition of the Laws Act.

This edition contains a consolidation of the following laws—

#### **EXTERNAL TRADE ACT**

Act 5 of 1968 in force 23 March 1968

Amended by Act 5 of 1997 in force 3 May 1997

#### **EXTERNAL TRADE (RESTRICTED IMPORTS) ORDER – Section 3**

S.I. 24/1987 in force 18 April 1987

#### **EXTERNAL TRADE (RESTRICTED IMPORTS) ORDER – Section 3**

S.I. 31/1996 in force 29 June 1996

Amended by S.I. 10/1997 in force 15 February 1997

Amended by S.I. 33/1997 in force 3 May 1997

Amended by S.I. 43/1999 in force 26 June 1999

**RESTRICTION ON EXPORT OF CERTAIN GOODS NOTICES – Section 5**

Gazette Notice 166/1976

Gazette Notice 896/1976

Gazette Notice 460/1977

## CHAPTER 13.11

### EXTERNAL TRADE ACT

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## CHAPTER 13.11

### EXTERNAL TRADE ACT

(Acts 5 of 1968 and 5 of 1997)

AN ACT to make provision in relation to the importation and exportation of goods.

Commencement [23 March 1968]

#### 1. SHORT TITLE

This Act may be cited as the External Trade Act.

#### 2. INTERPRETATION

In this Act—

“**export**” with its grammatical variations and cognate expressions means to take or cause to be taken out of the island or its waters;

“**export restricted goods**” means any goods in respect of which the Minister has made an order either under section 5(1)(a) prohibiting their export from the island without a licence or under section 5(1)(b) limiting their export from the island;

“**goods**” includes all kinds of goods, produce, wares, merchandise, moveable property including animals;

“**import**” with its grammatical variations and cognate expressions means to bring or cause to be brought into the island or its waters;

“**import restricted goods**” means any goods in respect of which the Minister has made an order either under section 3(1)(a) prohibiting their import from any country or place without a licence or under section 3(1)(b) limiting their import;

“**Minister**” means the Minister to whom responsibility for trade has been assigned;

“**Permanent Secretary**” means the Permanent Secretary of the Ministry responsible for trade;

“**section**” means section of this Act;

### 3. RESTRICTION ON CERTAIN GOODS

- (1) The Minister may by order published in the Gazette and in a newspaper circulating in the island—
  - (a) prohibit the import of any class of goods from or originating in any country or place without a licence granted under the provisions of section 4;
  - (b) prohibit absolutely or limit the importation of any goods if in his or her opinion such action is in the interest of the island and may for the same reason make by order any such imports subject to such conditions as he or she may think fit.<sup>1</sup>
- (2) Every such order shall take effect as from the date of its publication in the Gazette.
- (3) Where in any case any import licence has been granted in respect of any goods the subject of any order limiting their importation made under the provisions of subsection (1)(b) such licence shall be deemed to be cancelled from the date of the publication of the order in the Gazette and the Permanent Secretary shall only issue fresh licences which conform with the provisions of any such order.

### 4. LICENCE TO IMPORT

- (1) Subject to the provisions of subsections (2) and (3) the Permanent Secretary may grant a licence for the import of any import restricted goods.
- (2) A licence shall not be granted by the Permanent Secretary for the import of any import restricted goods if in his or her opinion the import of such goods would, or would be likely to, prejudice any trade agreement or arrangement in respect of

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<sup>1</sup> *Editor's note:* The importation from the State of the Republic of South Africa of any goods of any description whatsoever is prohibited by S.I.61/1986 with effect from 17 July 1986. (The export to that State was also prohibited under section 5 of this Act by S.I.60/1978 but that prohibition was revoked by S.I.14/1995).

external or internal trade or currency entered into or approved of by or on behalf of the Government.

- (3) The Permanent Secretary shall make any licence granted under the provisions of subsection (2) subject to such conditions as he or she shall think necessary in order to ensure that the import of the goods in respect of which the licence is to be issued is in conformity with any agreement or arrangement in respect of internal or external trade or currency entered into or approved by or on behalf of the Government. In imposing such conditions the Permanent Secretary shall have regard not only to the import of the goods in respect of which the licence is required but shall take into consideration the necessity, if any, for controlling the import of goods generally or the import of any particular type of goods and by such conditions shall ensure the equitable distribution of import licences.
- (4) Despite the provisions of section 3 the following classes of goods may be imported without a licence whether they are import restricted goods or not—
  - (a) goods in transit or for transshipment;
  - (b) commercial travellers samples;
  - (c) articles of British origin which have been imported into the island, subsequently exported therefrom and thereafter returned to the island;
  - (d) baggage and private effects;
  - (e) articles shown to be *bona fide* unsolicited gifts and not for resale;
  - (f) currency notes or coins;
  - (g) goods imported by the Government.

## 5. RESTRICTION ON THE EXPORT OF CERTAIN GOODS

- (1) The Minister may by order published in the Gazette and in a newspaper circulating in the island—
  - (a) prohibit the export to any country or place of any class of goods without a licence granted under the provisions of section 6;
  - (b) prohibit absolutely or limit the exportation from the island of any goods to any country if in his or her opinion such

action is in the interests of the island or of any part of Her Majesty's dominions and may for the same reason make by order any such exports subject to such conditions as he or she may think fit.

- (2) Every such order shall take effect as from the date of its publication in the Gazette.
- (3) Where in any case any export licence has been granted in respect of any goods the subject of any order limiting their exportation made under the provisions of subsection (1)(b) such licence shall be deemed to be cancelled from the date of the publication of the order in the Gazette and the Permanent Secretary shall only issue fresh licences which conform with the provisions of any such order.

## **6. LICENCE TO EXPORT**

- (1) Subject to the provisions of subsection (2) the Permanent Secretary may grant a licence for the export of any export restricted goods.
- (2) A licence shall not be granted by the Permanent Secretary for the export of any export restricted goods if in his or her opinion the export of any such goods would, or would be likely to prejudice any trade agreement or arrangement in respect of internal or external trade or currency entered into or approved by or on behalf of the Government.

## **7. CANCELLATION OF LICENCES**

- (1) The Permanent Secretary may cancel any import or export licence if it appears to him or her necessary in order not to prejudice any agreement or arrangement relating to trade or currency entered into or approved by or on behalf of the Government subsequent to the granting of the licence.
- (2) The Permanent Secretary may waive any condition in any import licence if in his or her opinion the terms of such condition are no longer necessary.

**8. APPLICATION FORMS**

- (1) All applications for licence under this Act shall be made in such manner as the Permanent Secretary shall direct.
- (2) All forms for use under the provisions of this Act shall be in such form as the Permanent Secretary shall direct.

**9. APPEALS**

- (1) An appeal shall lie to the Minister against any decision made by the Permanent Secretary refusing or cancelling any licence under this Act.
- (2) Any such appeal shall be made within 60 days of the decision being communicated to the party aggrieved.

**10. OFFENCES AND PENALTIES**

- (1) A person who imports or exports any goods in contravention of any of the provisions of this Act or the conditions of any licence issued under the provisions of this Act commits an offence and—
  - (a) on summary conviction, is liable to imprisonment for a term not exceeding 3 months or to a fine not exceeding \$500; or
  - (b) on conviction on indictment, is liable to imprisonment for a term not exceeding 2 years or to a fine not exceeding \$2,500.
- (2) A court convicting any person of an offence under this Act may, in addition to any other penalty it may impose, order the forfeiture of all or any part of the goods in respect of which the offence was committed and shall in every case order that the licence in whole or in part in respect of which the offence was committed shall not be granted or if it has already been granted shall be cancelled and may direct the Permanent Secretary to issue no further licence to such person in respect of the same type of goods for a period not exceeding 12 months.

## **11. LIABILITY OF OFFICERS OF CORPORATE BODIES**

Where a person charged with an offence against any of the provisions of this Act is a body corporate every person who, at the time of the commission of the offence, was a director, or officer of the body corporate may be charged jointly in the same proceedings with such body corporate, and where the body corporate is convicted of the offence, every such director or officer is deemed to commit that offence unless he or she proves that the offence was committed without his or her knowledge or that he or she exercised all due diligence to prevent the commission of the offence.

## **12. APPEARANCE AND PLEA BY CORPORATION**

- (1) Where a corporation is charged with an offence against this Act such corporation may appear and plead to the charge or indictment, by its representative, by entering a plea in writing; and, if either the corporation does not appear by representative, or though it does so appear, fails to enter any plea, the court shall cause a plea of not guilty to be recorded and the trial shall proceed accordingly.
- (2) Where a corporation is charged whether alone or jointly with some other person, with an indictable offence punishable under this Act, the magistrate may, if he or she is of opinion that the evidence offered on the part of the prosecution is sufficient to put the accused corporation upon trial, commit the corporation to trial.
- (3) Any indictment filed against a corporation or other document addressed to a corporation may be served upon the corporation by leaving it at, or sending it by post to, the registered office of the corporation or, if there is no such office in the island, by leaving it at, or sending it by post to, the corporation at any place in the island at which it trades or conducts business.
- (4) In this section the expression “representative” in relation to a corporation means a person duly appointed by the corporation to represent it for the purpose of doing any act or thing which the representative of a corporation is by this section authorised to do, but a person so appointed shall not, by virtue only of being so appointed, be qualified to act on behalf of the corporation before any court for any other purpose.

- (5) A representative for the purposes of this section need not be appointed under the seal of the corporation, and a statement in writing purporting to be signed by a managing director of the corporation, or by any person (by whatever name called) having, or being one of the persons having, the management of the affairs of the corporation, to the effect that the person named in the statement has been appointed as the representative of the corporation for the purposes of this section shall be admissible without further proof as *prima facie* evidence that that person has been so appointed.

### **13. LIABILITY OF EMPLOYERS**

A person is liable for the acts or omission of any partner agent or servant in so far as they relate to the business of such person, and if such partner, agent or servant commits any act or suffers any omission which is an offence against any of the provisions of this Act, or which would be an offence if made or committed by such person, such person and his or her partner, agent or servant is jointly and severally liable to the penalties provided by this Act, unless he or she proves that the offence was committed without his or her knowledge or that he or she exercised all due diligence to prevent the commission of the offence.



## EXTERNAL TRADE (RESTRICTED IMPORTS) ORDER – SECTION 3

(Statutory Instruments 24/1987)

Commencement [18 April 1987]

### 1. CITATION

This Order may be cited as the External Trade (Restricted Imports) Order.

### 2. INTERPRETATION

In this Order ‘the Act’ means the External Trade Act.

### 3. RESTRICTED IMPORTS

It is hereby ordered that for the purpose of the Act the following items shall not be imported without a licence granted under section 4 of the Act—

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<i>Tariff Number</i>	<i>Description of Goods</i>
01.05	Baby chicks, point-of-lay pullets
02.01	Meat and edible offals of cows, swine, sheep and goat
02.02	Poultry meat e.g. whole chicken, chicken parts etc.
02.03	Poultry liver, fresh, chilled, frozen, salted or in brine
02.04	Other meat and edible meat offals, fresh, chilled or frozen
02.06	Meat and edible meat offals, salted, in brine, dried or smoked
03.01	Fish — fresh, frozen or chilled
03.03	Crustaceans and molluscs : whether in shell or not, fresh (live or dead), chilled, frozen, salted, etc.
Ex 04.02	Full cream powdered milk
04.05	Eggs-in-shell
04.06	Natural honey

Ex	06.02.09	Christmas tree (live)
	07.01	Vegetables — fresh or chilled
	07.02	Vegetables — (whether or not cooked) preserved by freezing
	07.05	Dried leguminous vegetables shelled, whether or not skinned or split
	07.06	Arrowroot, sweet potatoes and other similar roots and tubers with high starch, fresh or dried, whole or sliced
	08.01	Bananas, coconuts, cashew nuts, pineapples, avocados, mangoes, guavas fresh or dried, shelled or not
	08.02	Citrus fruits — fresh or dried
	08.04	Grapes — fresh or dried
	08.06	Apples, pears, (fresh)
	09.01.1	Coffee
	09.04	Pepper, pimento
	09.05	Vanilla
Ex	09.06	Cinnamon
	09.07	Cloves
Ex	09.08	Nutmeg, mace
	09.10	Thyme, saffron and bay leaves; other spices
	10.06	Rice
Ex	11.01.1	Wheat flour
	11.08.1	Arrowroot starch
	12.01.1	Ground nuts
Ex	15.07	Edible oil including coconut oil
	15.13	Margarine, imitation lard and other prepared edible fats
	16.01	Sausages and the like
	16.02	Other prepared or preserved meat or meat offal
	16.05	Crustaceans and molluscs, prepared or preserved
	17.01	Beet sugar and cane sugar
	17.02	Other sugars
	19.03	Macaroni, spaghetti and similar products
	19.08.3	Ice cream cones
Ex	19.08.9	Cakes
	20.05	Jams, fruit jellies, marmalades
	20.06.3	Mango chutney
	20.07	Fruit juices, coconut milk, coconut cream
	21.04.1	Tomato ketchup and tomato sauce
Ex	21.04.9	Browning, pepper sauce, barbeque sauce, mixed

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		seasoning
	21.06.2	Baking powder
Ex	21.07.9	Powdered drinks, Lime Juice Cordial
	22.01	Bottled drinking water
	22.02	Aerated beverages, malt and other non-alcoholic carbonated drink and orange squash
	22.03 1	Beer
	22.03 2	Stout
	22.03 3	Ale
	22.09.3	Rum
Ex	24.02	Cigarettes
	25.23	Portland cement
	28.04.1	Oxygen in cylinder
Ex	29.01.9	Acetylene in cylinders
Ex	32.12	Body filler, putty
	34.01.12	Soaps (laundry)
	34.01.21	Soaps (toilet)
Ex	34.02	Household bleach
	33.02 3	PVC pipes
Ex	39.02.19	Plastic foam
Ex	39.07	Plastic bags, shower curtains
	40.11.3	Tyres — remould, re-capped, retreaded
Ex	44.19	Wooden mouldings
Ex	44.23.9	Wooden doors
Ex	44.25	Broom and mop handles
	46.02.91	Mats, other straw mats and matting
	46.03	Baskets and waste paper bin of vegetable plaiting materials
Ex	48.14	Writing compendiums of paper or paper board
	48.15.1	Toilet paper
	48.18	All items excluding diaries, pads, binders and albums
Ex	48.21.5	Kitchen towels, napkins and facial tissues
	48.16.11	Paper bags
	48.16.12	Cardboard boxes
	49.01	All items excluding printed books and booklets
Ex	49.07.9	Cheque books only
Ex	58.02.41	Fibre mats of vegetable plaiting materials
Ex	60.04	T/Shirts, girls and ladies panties, half-slips and nighties
Ex	61.01.4	Gents' and boys' shirt jacs
Ex	61.03	Men's and boys' shirts

Ex	61.04	Girls and ladies half-slips, nighties and panties
Ex	61.09.1	Brassieres
	62.02	Pillow-cases, sheets, table cloths, table napkins, hand towels, bath towels, bath mats, beach towels, bedspreads, drapes, kitchen towels
	73.13.1	Galvanized sheets
	73.21 (of iron or steel)	Structures or parts of structures i.e. Bridge sections lock gates, tower
	76.08 (of aluminium)	lattice masts and girdlers, beams, rafters columns, bracing balustrades, pillars, portal frames, hangers, warehouse factory shell frames, open web joists, roof frames (prepared or fabricated from iron, steel or aluminium strip plate sections), tubes (for use in structure)
	73.22 (of iron or steel)	Welded tanks (for any material except compressed gases) and of a capacity exceeding (300 litres) and chutes and ducting
	76.09 (of aluminium)	(unlined and fabricated from steel, iron or aluminium plate, strip and sections)
	85.04	Electric accumulators
	94.01	Chairs and other seats
	94.03.1	Other furniture
	94.04.1	Mattresses
	95.05	Worked shells, etc.
Ex	96.01	Brooms and mops
Ex	97.04	Gambling machines.

## **EXTERNAL TRADE (RESTRICTED IMPORTS) ORDER – SECTION 3**

(Statutory Instruments 31/1996, 10/1997, 33/1997 and 43/1999)

Commencement [29 June 1996]

### **1. SHORT TITLE**

This Order may be cited as the External Trade (Restricted Imports) Order.

### **2. CHOLERA BACTERIA TEST, FOR SEAFOODS FROM SPECIFIED COUNTRIES**

Seafoods, originating from the countries listed in Schedule 1 shall be subject to random sample testing for cholera bacteria on importation.

### **3. REQUIREMENT OF EVIDENCE OF ORIGIN**

All goods must be supported by evidence of origin in accordance with Schedule II of the Common Market Annex to the Treaty of Chaguaramas. (*Amended by S.I.10/1997*)

### **4. RESTRICTED IMPORTS**

- (1) The items listed in the Schedules 2, 3 and 4 shall not be imported without a licence granted under section 4 of the External Trade Act.
- (2) A licence is required to import all the items listed in Schedule 2 when such items originate from any country which is not a member of the Organisation of Eastern Caribbean States or the Caribbean Common market.
- (3) A licence is required to import all the items listed in Schedule 3, when such items originate from any country which is a member of the Organisation of Eastern Caribbean States or the Caribbean Common market.

- (4) A licence is required to import all the items listed in Schedule 4 when such items originate from any country which is not a member of the Organisation of Eastern Caribbean States.

## **SCHEDULE 1**

(Section 2)

### **LIST OF COUNTRIES FROM WHICH IMPORTS OF SEAFOODS WOULD REQUIRE TESTING FOR CHOLERA BACTERIA**

Argentina	Guatemala
Belize	Honduras
Bolivia	Mexico
Brazil	Nicaragua
Chile	Panama
Costa Rica	Paraguay
Colombia	Peru
Ecuador	Suriname
El Salvador	Trinidad and Tobago
French Guyana	Uruguay
Guyana	Venezuela

## SCHEDULE 2

(Section 4)

GOODS WHICH REQUIRE AN IMPORT LICENCE WHEN  
IMPORTED FROM ANY COUNTRY WHICH IS NOT A MEMBER OF  
THE ORGANISATION OF EASTERN CARIBBEAN STATES (OECS)  
OR THE CARIBBEAN COMMON MARKET (CARICOM)

HS TARIFF NUMBERS	DESCRIPTION OF GOODS
Ex 01.05	Baby chicks, point of lay pullets
Chapter 2	Meat and edible meat offals
03.01 - 03.04	Fish – fresh, frozen or chilled
0305.40	Smoked fish
03.06 & 03.07	Crustaceans and molluscs whether in shell or not, fresh (alive or dead), chilled, frozen or salted etc.
0401.001	Fresh milk (not including UHT milk)
04.07	Eggs in shell
0409.00	Natural honey
0602.009	Christmas tree (live)
07.01 - 07.09	Vegetables, fresh or chilled
07.10	Vegetables (whether or not cooked) preserved by freezing
07.13	Dried leguminous vegetables shelled, whether or not skinned or split
07.14	Arrowroot, sweet potatoes and other similar roots and tubers with high starch, fresh or dried, whole or sliced
Ex 08.01	Coconuts, cashew nuts fresh or dried whether or not shelled or peeled
Ex 08.03	Bananas, fresh or dried

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Ex	08.04	Pineapple, avocados, mangoes, Guavas fresh or dried, shelled or not
	08.05	Citrus fruits, fresh or dried
	0901.20	Ground coffee
	09.04	Pepper, pimento
	0905.00	Vanilla
Ex	09.06	Cinnamon
	0907.00	Cloves
Ex	09.08	Nutmeg, mace
	09.10	Thyme, saffron, bay leaves, ginger, curry and other spices
	10.06	Rice
Ex	1101.00	Wheat flour
	15.07 - 15.15	Edible oil
	15.17	Margarine, imitation lard and other prepared edible fats
	16.01	Sausages and the like of meat, meat offal or animal blood
	16.02	Other prepared or preserved meat of offal
	1602.39	Chicken patties
	1602.509	Beef patties
	EX 16.04	Prepared or preserved fish (fish burgers, fish fingers and fish patties)
	16.05	Crustaceans and molluscs, prepared or preserved
	17.01	Cane or beet sugar and chemically pure sucrose in solid form
	19.02	Pasta products
Ex	1905.009	Cakes
	20.07	Jams, fruit jellies, marmalades
Ex	2008.004	Mango chutney
	20.09	Fruit and vegetable juices including coconut milk, and coconut cream
	2102.30	Baking powder
	2103.20	Tomato ketchup and tomato sauce

	2103.901	Pepper sauce
Ex	2103.90	Browning, bar-b-que sauce and mixed seasoning
	2105.001	Ice cream
	22.02	Aerated beverages, malt and other non-alcoholic carbonated drinks and orange squash
	2203.001	Beer
	2402.20 and	Cigarettes
	2402.90	Other
	2804.40	Oxygen in cylinder
	2811.21	Carbon dioxide in cylinder
	2901.002	Acetylene in cylinder
	32.14	Body filler, putty
	3401.11	Soaps (toilet)
	3402.204	and liquid bleaches
	3402.205	Household bleach
Ex	34.06	Candles
Ex	39.17	PVC pipes
Ex	3921.001	Plastic foam
Ex	40.12	Tyres - remould, recapped, retreaded
Ex	44.09	Wooden mouldings
	4418.20	Wooden door
Ex	44.17	Broom and mop handles
Ex	4601.20	Mats, other straw mats and matting
Ex	46.02	Baskets and waste paper bins of vegetable plaiting materials
	4818.10	Toilet paper
Ex	48.19	Cardboard boxes
Ex	4907.009	Cheque books only
Ex	49.11	All publications devoted primarily to advertising including tourist propaganda
Ex	46.01 & Ex 57.02	Fibre mats of vegetable plaiting materials
Ex	61.08 & Ex 62.08	Girls' and ladies' panties, half-slips

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		and nighties
	6212.10	Brassieres
	6810.11	Concrete blocks
Ex	72.08–72.12	Galvanised sheets
	73.08	(Of Iron or Steel) structures or parts of structures, i.e., bridge section, lock gates, tower lattice, masts and girdles, beams, rafters, column bracing, balustrade, pillars, portal frames, hangers, warehouse factory shell, frames, open web hoists, roof frames (prepared or fabricated) from iron, steel or aluminium, strip plate sections tubes (for use in structures)
	76.10	(Of aluminium)
Ex	7610.10	Aluminium windows and doors
Ex	73.09 &	(Of iron or steel) welded tanks (for any material except compressed gases) unlined and fabricated from steel, iron or aluminium, plate, strip and sections
Ex	73.10	(of aluminium)
Ex	76.11	Solar water heaters
	8419.10	Ferrules
	8481.00	Ferrule Straps
	8481.00	Domestic and commercial meters for measuring volumes of water
	9028.20	Chairs and other seats
	94.01	Other furniture
	94.03	Mattresses
	9404.20	Brooms and mops
Ex	96.03	Gambling machines
Ex	95.04	

### SCHEDULE 3

(Section 4)

PRODUCTS WHICH REQUIRE AN IMPORT LICENCE WHEN IMPORTED FROM ANY COUNTRY WHICH IS A MEMBER OF THE ORGANISATION OF EASTERN CARIBBEAN STATES OR THE CARIBBEAN COMMON MARKET

HS TARIFF NUMBERS	DESCRIPTION OF GOODS
03.01–03.04	Fish – fresh, frozen or chilled
0305.40	Smoked fish
03.06 and 03.07	Crustaceans and molluscs (whether in shell or not, fresh (alive or dead) chilled, frozen or salted etc.
0401.001	Fresh milk (not including UHT milk)
10.06	Rice
1101.009	Wheat flour
1602.39	Chicken patties
1602.509	Beef patties
Ex 16.04	Prepared or preserved fish. (Fish burgers, fish fingers and fish patties)
17.01	Cane and beet sugar
2105.001	Ice cream
34022040	Liquid bleach
4820.20	Exercise books
8481.00	Ferrules
8481.00	Ferrule straps
9028.20	Domestic and commercial meters for measuring volumes of water

(Amended by S.I. 33/1997 and 43/1999)

**SCHEDULE 4**

(Section 4)

GOODS WHICH REQUIRE AN IMPORT LICENCE WHEN  
IMPORTED FROM ANY COUNTRY WHICH IS NOT A MEMBER OF  
THE OECS

<b>HS TARIFF NUMBERS</b>	<b>DESCRIPTION OF GOODS</b>
0910.50	Curry powder
19.02	Pasta products
22.02	Aerated beverages
Ex 34.06	Candles
2201.902	Malt beverages
2203.001	Beer
2804.40	Oxygen in cylinder
2811.21	Carbon dioxide in cylinder
2901.002	Acetylene in cylinder
8419.10	Solar water heaters
9401.60	Chairs and other seats of wood and upholstered fabric
9403.60	Other furniture of wood and upholstered fabric