

Heavy Engineering Research Levy Act 1978

Public Act 1978 No 81
Date of assent 18 October 1978

Contents

	Page
Title	2
1 Short Title and commencement	2
2 Interpretation	2
3 Act to bind the Crown	4
Heavy engineering research levy	
4 Heavy engineering research levy imposed	4
5 Minister may prescribe rates of research levy	5
6 Recovery and collection	6
7 Association may require information and returns	6
8 Powers of Customs	7
9 All research levies collected to be paid to Association	7
10 Crown may be reimbursed for collection of research levies	7
11 Refunds	8
12 Expenditure of research levy	8
Membership of association	
13 Membership of Association	10
Financial provisions	
14 Annual accounts, etc	11
15 Copy of accounts to be sent to Minister and members	11
16 Copy of rules to be sent to Minister	12
17 Financial provisions to apply notwithstanding anything to the contrary in Association's rules	12
Offences and penalties	
18 Offences and penalties	12
19 Offences by officers of Association	13

Note

This Act is administered in the [Ministry of Research, Science, and Technology].

Schedule 1	13
Typical items produced by the heavy engineering industry	
Schedule 2	14
Levied items in respect of which rate of levy not to exceed \$5 for each tonne	
Schedule 3	34
Levied items in respect of which rate of levy not to exceed 5 cents for each kilogram	

An Act to authorise the levying of persons engaged in heavy engineering manufacture and related industries to provide funds for research into heavy engineering

BE IT ENACTED by the General Assembly of New Zealand in Parliament assembled, and by the authority of the same, as follows:

1 Short Title and commencement

- (1) This Act may be cited as the Heavy Engineering Research Levy Act 1978.
- (2) This Act shall come into force on the 1st day of April 1979.

2 Interpretation

In this Act, unless the context otherwise requires,—

Association means the New Zealand Heavy Engineering Research Association (Incorporated)

Chief executive means the chief executive of the Ministry of Research, Science, and Technology

Chief executive this definition was inserted, as from 2 August 1990, by section 14(1) Foundation for Research, Science, and Technology Act 1990 (1990 No 72).

Collector of Customs*[Repealed]*

Collector of Customs: this definition was omitted, as from 1 October 1996, by section 289(1) Customs and Excise Act 1996 (1996 No 27).

[Repealed]

Customs or the Customs has the meaning given to it by section 2(1) of the Customs and Excise Act 1996

Customs or the Customs: this definition was inserted, as from 1 October 1996, by section 289(1) Customs and Excise Act 1996 (1996 No 27).

Director-General*[Repealed]*

Director-General: this definition was repealed, as from 2 August 1990, by section 14(1) Foundation for Research, Science, and Technology Act 1990 (1990 No 72).

[Repealed]

Fabricate means to use any levied item to make machines, equipment, or structures in which the original form of the levied item is substantially modified; and **fabrication** has a corresponding meaning

Financial year means the period of 12 months ending with the 31st day of March in any year

Heavy engineering means that branch of engineering—

- (a) Which characteristically but not exclusively uses as its raw material ferrous or non-ferrous metals in the form of plate having a thickness greater than 4.5 mm or in the form of angles, shapes, and sections exceeding 80 mm by 80 mm in cross-section; or
- (b) Which is engaged in the machining of components or items large enough to require crange to present or locate the workpiece to or in a machine tool being used in the fabrication of machines, equipment, or structures,—

and which typically produces items of the kind described in Schedule 1 to this Act

Importer has the same meaning as in section 2 of the Customs and Excise Act 1996

Importer: this definition was amended, as from 1 October 1996, by section 289(1) Customs and Excise Act 1996 (1996 No 27) by substituting the words “Customs and Excise Act 1996” for the words “Customs Act 1966”.

Levied items means those goods specified and described in Schedule 2 or Schedule 3 to this Act and subjected to a research levy

Levied items: this definition was amended, as from 6 November 1986, by section 2 Heavy Engineering Research Levy Amendment Act 1986 (1986 No 89) by inserting the words “or Schedule 3”.

Minister means, subject to any enactment, the Minister of the Crown who, under the authority of any warrant or with the authority of the Prime Minister, is for the time being responsible for the administration of this Act

Minister: this definition was substituted, as from 2 August 1990, by section 14(1) Foundation for Research, Science, and Technology Act 1990 (1990 No 72).

Produce means to manufacture any levied item; and includes the making of any levied item in the form of sheet from coiled material

Research levy means the levy imposed under section 4 of this Act.

Tariff has the meaning given to it by section 2(1) of the Tariff Act 1988.

Tariff: this definition was inserted, as from 1 October 1996, by section 289(1) Customs and Excise Act 1996 (1996 No 27).

3 Act to bind the Crown

This Act shall bind the Crown.

Heavy engineering research levy

4 Heavy engineering research levy imposed

- (1) There is hereby imposed and shall be paid in accordance with this Act a levy on all goods comprising those items of the Tariff that are specified in Schedule 2 and Schedule 3 to this Act.
- (2) The person liable to pay the levy on any levied items shall be the person who is the importer of any levied item into New Zealand or who produces any levied item within New Zealand.
- (3) Notwithstanding subsection (1) or subsection (2) of this section, any levied item produced either wholly or in part from any other levied item, being a levied item on which a research levy has already been paid, shall, to the extent of that research levy already paid, be exempt from the payment of research levy.
- (4) The Governor-General may from time to time, by Order in Council,—
 - (a) Amend Schedule 2 or Schedule 3 to this Act; and

- (b) Omit from Schedule 2 or Schedule 3 to this Act any item of the Tariff that is specified in Schedule 2 or Schedule 3 to this Act—

as will accord with any amendments made to the Tariff.

Subsection (1) was amended, as from 6 November 1986, by section 3(1) Heavy Engineering Research Levy Amendment Act 1986 (1986 No 89) by inserting the words “and on all goods comprising those items of the Customs tariff that are specified in Column 1 of Schedule 3 to this Act and which are more particularly described in Column 2 of that Schedule.”

Subsection (1) was substituted, as from 2 September 1996, by section 2(1) Heavy Engineering Research Levy Amendment Act 1996 (1996 No 128). See section 6 of that Act as to the confirmation of levies collected before 2 September 1996.

Subsection (4) was amended, as from 6 November 1986, by section 3(2) Heavy Engineering Research Levy Amendment Act 1986 (1986 No 89) by inserting the words “or Column 2 of Schedule 3”.

Subsection (4) was substituted, as from 2 September 1996, by section 2(2) Heavy Engineering Research Levy Amendment Act 1996 (1996 No 128). See section 6 of that Act as to the confirmation of levies collected before 2 September 1996.

5 Minister may prescribe rates of research levy

- (1) Subject to this Act, the Minister may from time to time, on the recommendation of the Association, and after consultation with the New Zealand Manufacturing Engineer’s Federation (Incorporated), prescribe, by notice in the *Gazette*, rates of research levy payable on any levied items.
- (2) The prescribed rates shall not,—
- (a) In the case of levied items specified in Schedule 2 to this Act, exceed \$5 for each tonne of goods upon which the levy is imposed apportioned rateably in respect of goods weighing less than one tonne; and
- (b) In the case of levied items specified in Schedule 3 to this Act, exceed 5 cents for each kilogram of goods upon which the levy is imposed apportioned rateably in respect of goods weighing less than one kilogram.
- (3) The rates of research levy shall be published in the *Gazette* at least 28 days before they are to come into force.
- (4) The Minister may at any time, in like manner, vary or revoke any notice made under subsection (1) of this section.

Subsection (2) was substituted, as from 6 November 1986, by section 4 Heavy Engineering Research Levy Amendment Act 1986 (1986 No 89).

6 Recovery and collection

- (1) All research levies imposed under this Act shall be recoverable in any Court of competent jurisdiction as a debt due to the Association.
- (2) Research levies imposed on levied items produced within New Zealand shall be payable by the producer directly to the Association within such period after the items were produced as may be specified by the Association.
- (3) Research levies imposed on any levied item imported into New Zealand shall be payable on demand by the Customs in addition to duties (if any) payable to the Customs under any other enactment, and shall be payable as if the levies were duty under the Customs and Excise Act 1996.

Subsection (3) was substituted, as from 1 October 1986, by section 29(4) Customs Amendment Act 1986 (1986 No 44).

Subsection (3) was substituted, as from 1 October 1996, by section 289(1) Customs and Excise Act 1996 (1996 No 27).

7 Association may require information and returns

- (1) The Association may require any person who produces within New Zealand any levied item to provide the Association with such information in writing or make such return relating to that person's manufacturing operations as may be necessary to enable the Association to assess the amount of levy due; and all such information or every such return may be verified by statutory declaration or by such other means as the Association thinks fit.
- (2) Subject to subsection (3) of this section, no person shall disclose otherwise than to the board of the Association, or any officer or employee of the Association, any information provided pursuant to subsection (1) of this section without the consent of the producer from whom the information was obtained.
- (3) Subsection (2) of this section shall not apply—
 - (a) To the disclosure of information in the form of a summary of information which is so framed as not to enable particulars relating to any particular business to be ascertained from it; or
 - (b) To any disclosure of information made for the purpose of any legal proceedings pursuant to this Act or the

Customs and Excise Act 1996, or for the purposes of any report of any such proceedings.

- (4) The provision of any information or the making of any return under this section shall not constitute a condition precedent to the right of the Association to assess, sue for, and recover any research levy payable under this Act.

Subsection (3)(b) was amended, as from 1 October 1996, by section 289(1) Customs and Excise Act 1996 (1996 No 27) by substituting the words “Customs and Excise Act 1996” for the words “Customs Act 1966”.

8 Powers of Customs

- (1) The powers and authorities of the Customs under the Customs and Excise Act 1996 shall, with all necessary modifications, apply in the same manner to the collection of a research levy under this Act as they apply to the collection of duty under that Act.
- (2) Without limiting subsection (1) of this section and notwithstanding section 6(1) of this Act, sections 86 and 96 to 101 of the Customs and Excise Act 1996 shall apply in respect of any research levy required to be collected by the Customs as if it were duty to be collected under that Act.

Section 8 was substituted, as from 1 October 1996, by section 289(1) Customs and Excise Act 1996 (1996 No 27).

9 All research levies collected to be paid to Association

Subject to section 10 of this Act, all research levies received under this Act by the Customs shall be paid to the Association by the Customs.

Section 9 was amended, as from 1 October 1996, by section 289(1) Customs and Excise Act 1996 (1996 No 27) by substituting the word “Customs” for the words “Collector of Customs” and the word “Collector”.

10 Crown may be reimbursed for collection of research levies

For the purpose of reimbursing the Crown for any expenses incurred by the Customs in collecting any research levy under this Act, the Customs may retain such percentage of every levy collected by him as may be determined by the Minister of Finance after consultation with the Association.

Section 10 was amended, as from 1 October 1996, by section 289(1) Customs and Excise Act 1996 (1996 No 27) by substituting the word “Customs” for the words “Collector of Customs” and the word “Collector”.

11 Refunds

- (1) Notwithstanding section 9 of this Act, in any case where a research levy has been paid to or collected by the Customs in error or in excess of the amount properly payable, the Customs may refund the amount of such levy paid or collected in error or, as the case may be, the amount of the excess, to the person by whom the levy was paid from money in the Customs’ hands which would otherwise be payable to the Association.
- (2) In any case where the Association is satisfied that any person who has paid a research levy is not engaged in heavy engineering or has paid a research levy in error or in excess of the amount properly payable, it may refund to that person the amount of research levy which has been so paid.
- (3) In any case where the Minister is satisfied that, having regard to the purposes of this Act, it would be inequitable for a research levy to be paid by any particular person or in respect of any particular levied items, he may authorise the Association to remit or refund any research levy payable by that person or in respect of those levied items.

Subsection (1) was amended, as from 1 October 1996, by section 289(1) Customs and Excise Act 1996 (1996 No 27) by substituting the word “Customs” for the words “Collector of Customs”.

12 Expenditure of research levy

- (1) The money received by the Association from any research levy shall be used by the Association for the purposes of promoting and conducting research and other scientific work into or relating to the heavy engineering industry.
- (2) Without limiting the generality of subsection (1) of this section, the money collected by way of research levy may be used by the Association for all or any of the following purposes:
 - (a) The establishment and equipment of laboratories for the purpose of facilitating heavy engineering research:
 - (b) The carrying out of tests and experiments on materials used in the heavy engineering industry:

- (c) The carrying out of experiments to discover improved techniques for use in the heavy engineering industry:
- (d) The establishment and maintenance of a library relating to heavy engineering techniques and materials:
- (e) The encouragement of the study of heavy engineering research and related matters:
- (f) The allocation of grants to any person, institution, or body conducting research into or relating to techniques or materials used in the heavy engineering industry in New Zealand:
- (g) The holding of lectures, seminars, exhibitions, or public meetings for the purpose of disseminating information relating to developments in the field of heavy engineering research:
- (h) The publication from time to time of information relating to the activities of the Association and to any developments in the field of heavy engineering research:
- (i) The provision of general advisory services to or on behalf of members relating to heavy engineering techniques and materials:
- (j) The acquisition of land and premises (whether by purchase, lease, or otherwise) for the purposes of the Association:
- (k) The erection of premises for the purposes of the Association, and the maintenance, alteration, repair, decoration, or improvement of the Association's premises:
- (l) The acquisition of patents and licences relating to heavy engineering techniques and materials:
- (m) The refunding of any research levy paid in error or excess:
- (n) The payment of honoraria to officers of the Association, the payment of salaries, wages, and superannuation benefits to its employees, and the payment of travelling and accommodation expenses to or in respect of any of them in connection with the carrying out of their duties:
- (o) The payment of expenses incurred in connection with—
 - (i) The day to day administration of the Association:

- (ii) Meetings of persons conducting the affairs of the Association, or meetings of any committee appointed by the Association.

Subsection (1) was amended, as from 2 September 1996, by section 3(1) Heavy Engineering Research Levy Amendment Act 1996 (1996 No 128) by omitting the words “or from any other source”. *See* section 6 of that Act as to the confirmation of levies collected before 2 September 1996.

Subsection (2) was amended, as from 2 September 1996, by section 3(2) Heavy Engineering Research Levy Amendment Act 1996 (1996 No 128) by omitting the words “or from any other source”. *See* section 6 of that Act as to the confirmation of levies collected before 2 September 1996.

Membership of association

13 Membership of Association

- (1) Notwithstanding anything to the contrary in the rules of the Association, but subject to subsection (3) of this section, every person engaged in heavy engineering and using goods subject to a levy under this Act shall be entitled, by virtue of that fact and without payment of any membership or other fee, to become an associate member of the Association on his making written application to the Association for the purpose.
- (2) Every person who is an associate member of the Association shall, subject to his fulfilling his obligations as an associate member, be entitled to all the benefits of the Association conferred on associate members by its rules, but shall not have any right to exercise a vote at any general meeting of the association.
- (3) Every person who is entitled pursuant to subsection (1) of this section to become an associate member of the Association, and who agrees to pay an annual subscription as determined by the executive of the Association, shall be entitled to become, or to continue to be, an ordinary member of the Association having the right to vote at any general meeting of the Association.
- (4) Nothing in this section shall preclude the Association from admitting to membership in accordance with its rules any person other than one who is entitled to be an associate member of the Association by virtue of subsection (1) of this section or

an ordinary member of the Association by virtue of subsection (3) of this section.

Financial provisions

14 Annual accounts, etc

- (1) The Association shall at all times ensure that full and correct records of all its financial transactions, assets, liabilities, and funds are kept.
- (2) The Association shall appoint some fit person to act as its secretary, and to keep all records and books of account.
- (3) At the end of each financial year, the Association shall prepare an income and expenditure account showing its financial transactions for that year, together with a balance sheet as at the last day of that year. Every such balance sheet shall give a true and fair view of the state of affairs of the Association as at the end of its financial year, and every such income and expenditure account shall give a true and fair view of the income and expenditure for that year.
- (4) The Association shall cause the accounts prepared under subsection (3) of this section to be audited, but no person who is an officer, employee, or member of the Association shall be capable of being appointed auditor for this purpose.

15 Copy of accounts to be sent to Minister and members

- (1) The Association shall, within 3 months after the expiration of each financial year or within such extended period as the Minister may allow, provide the Minister and the chief executive with a report on its proceedings and activities during that financial year. There shall be annexed to the report copies of the income and expenditure account and balance sheet of the Association together with a copy of the report of the auditor or auditors on them.
- (2) The Minister shall, as soon as practicable after its receipt by him, lay before Parliament a copy of the report sent to him under subsection (1) of this section (together with a copy of the Association's income and expenditure account and balance sheet for the year to which the report relates).

- (3) Within 3 months after the expiration of its financial year, the Association shall send to each of its members a copy of the report sent to the Minister under subsection (1) of this section, together with a copy of its income and expenditure account and balance sheet for that year and a copy of the report of the auditor or auditors on them.
- (4) Nothing in this section shall limit the application of the Incorporated Societies Act 1908 to the Association.

Subsection (1) was amended, as from 2 August 1990, by section 14(1) Foundation for Research, Science, and Technology Act 1990 (1990 No 72) by substituting the words “chief executive” for the words “Director-General”.

16 Copy of rules to be sent to Minister

If so required by the Minister, the Association shall, within such reasonable time as the Minister may specify, send him a copy of its rules, together with any amendments to them. Any such copy shall be duly certified by the Registrar of Incorporated Societies as being the registered rules of the Association.

17 Financial provisions to apply notwithstanding anything to the contrary in Association’s rules

The provisions of sections 14 to 16 of this Act shall apply to the Association notwithstanding anything to the contrary in its rules.

Offences and penalties

18 Offences and penalties

- (1) Every person commits an offence, and is liable on summary conviction to a fine not exceeding \$250 or, in the case of a second or subsequent conviction for a similar offence, \$500, who without reasonable excuse fails to provide any information or deliver any return as and when required by the Association pursuant to any provision of this Act.
- (2) Every person commits an offence, and is liable on summary conviction to a fine not exceeding \$500, who—
- (a) Provides any information or makes any return pursuant to this Act which to his knowledge is false in any material particular:

- (b) Fraudulently avoids or attempts to avoid paying any research levy payable by him pursuant to this Act:
 - (c) Wilfully or recklessly discloses any information in contravention of section 7 of this Act.
- (3) Where an offence under this section committed by a body corporate is proved to have been committed with the consent or connivance of, or to be attributable to any neglect on the part of, any director, manager, secretary, or other similar officer of the body corporate, or any person who was purporting to act in any such capacity, he, as well as the body corporate, shall be liable to be proceeded against for the offence and punished accordingly.

19 Offences by officers of Association

- (1) Every officer of the Association commits an offence, and is liable on summary conviction to a fine not exceeding \$500, who—
 - (a) Fails, without reasonable excuse, to take all reasonable steps to secure compliance by the Association with any requirement imposed on it by this Act; or
 - (b) Wilfully does any act in contravention of the provisions of this Act, or, in any case where the Association contravenes any such provisions, connives at the contravention.
- (2) For the purposes of this section, the term **officer** means any member of the board of the Association and any paid secretary of it.

Schedule 1

Section 2

Typical items produced by the heavy engineering industry

1

Steel fabrication for hydro-electric projects, being penstocks, gates, and lifting-gear.

2

Steel fabrication for buildings, bridges, and towers.

- 3 Storage tanks and containers, such as grain silos, and cement and petrol storage tanks.
- 4 Pressure vessels.
- 5 Firetube boilers and ancillary equipment.
- 6 Process machinery, such as cheese-making equipment, drying plants, heat exchangers, vats and vessels, and brewing plant.
- 7 Metal-working machinery, such as hydraulic guillotines, press brakes, and roll-formers.
- 8 Saw-milling and log-handling equipment.
- 9 Cranes, hoists, forklift trucks, rail wagons, and transporters.
- 10 Construction and mining equipment, such as crushing plant, concrete mixers, and loader buckets.
- 11 Equipment used in the energy industry, in fertiliser manufacture, and in pulp and paper manufacture.
- 12 Ships.

Schedule 2

**Levied items in respect of which rate of
levy not to exceed \$5 for each tonne**

Section 4

Schedule 2 was substituted, as from 1 January 1988, by section 2(1) Heavy Engineering Research Levy Amendment Act 1987 (1987 No 189).

Schedule 2 was substituted, as from 2 September 1996, by section 4(1) Heavy Engineering Research Levy Amendment Act 1996 (1996 No 128). *See* section 6 of that Act as to the confirmation of levies collected before 2 September 1996.

Tariff Item Number	Statistical Key Code	Description of Goods
72.08		Flat-rolled products of iron or non-alloy steel, of a width of 600mm or more, hot-rolled, not clad, plated or coated:
		— Not in coils, not further worked than hot-rolled, with patterns in relief:
7208.40.10	— —	Of a width exceeding 1.95m and of a thickness exceeding 4.75mm
	01F . . .	Of a thickness of 4.75mm or more but not exceeding 10mm
	09A . . .	Of a thickness exceeding 10mm
7208.40.90	— —	Other
	01K . . .	Of a thickness exceeding 10mm
	09E . . .	Of a thickness of 4.75mm or more but not exceeding 10mm
	—	Other, not in coils, not further worked than hot-rolled:
	— —	Of a thickness exceeding 10mm:

7208.51.10	00F	—	—	—	Rolled on four faces or in a closed box pass, of a width not exceeding 1,250mm, without patterns in relief and having a minimum yield point of other than 355 MPa
		—	—	—	Other:
7208.51.50	00H	—	—	—	— Of a width exceeding 1.95m
7208.51.90	00K	—	—	—	— Other
		—	—		Of a thickness of 4.75mm or more but not exceeding 10mm:
7208.52.10	00L	—	—	—	Rolled on four faces or in a closed box pass, of a width not exceeding 1,250mm, without patterns in relief and having a minimum yield point of other than 355 MPa
		—	—	—	Other:
7208.52.50	00B	—	—	—	— Of a width exceeding 1.95m
7208.52.90	00D	—	—	—	— Other
		—			Other:
		—	—		3mm or more in thickness:

7208.90.02	— — —	Of a width exceeding 1.95m and of a thickness exceeding 4.75mm
09G	. . . .	Other
7208.90.05	— — —	Other
	. . . .	Other:
11H	. . . . .	Exceeding 4.75mm in thickness
72.10		Flat-rolled products of iron or non-alloy steel, of a width of 600mm or more, clad, plated or coated:
7210.20.00	—	Plated or coated with lead, including terne-plate
	. .	Other:
11B	. . .	Exceeding 4.75mm in thickness
	—	Electrolytically plated or coated with zinc:
	— —	Exceeding 1.6mm in thickness:
7210.30.20	— — —	Other
01K	. . . .	Exceeding 4.75mm in thickness

	—	Otherwise plated or coated with zinc:			
	—	—	Other:		
	—	—	—	Exceeding 1.9mm in thickness:	
7210.49.01	—	—	—	—	Worked
	01K	.	.	.	Exceeding 4.75mm in thickness, not in coils
	—	—	—	—	Other:
7210.49.19	—	—	—	—	Other
	01F	.	.	.	Exceeding 4.75mm in thickness
7210.50.00	—	Plated or coated with chromium oxides or with chromium and chromium oxides			
	.	.	Other:		
	11C	.	.	.	Exceeding 4.75mm in thickness
	—	Plated or coated with aluminium:			
	—	—	Plated or coated with aluminium-zinc alloys:		

7210.61.10	—	—	—	Containing, in the plating or coating, not less than 95% aluminium by weight
	.	.	.	Worked:
01K	.	.	.	Exceeding 4.75mm in thickness
	.	.	.	Other:
	.	.	.	Other:
21D	.	.	.	Exceeding 4.75mm in thickness
	—	—	—	Other:
7210.61.20	—	—	—	Worked
01E	.	.	.	Exceeding 4.75mm in thickness, not in coils
	—	—	—	Other:
7210.61.90	—	—	—	Other
01C	.	.	.	Exceeding 4.75mm in thickness
	—			Plated or coated with aluminium:

	—	—	Other:	
7210.69.10	—	—	—	Containing, in the plating or coating, not less than 95 % aluminium by weight
	.	.	.	Worked:
01F	.	.	.	Exceeding 4.75mm in thickness
	.	.	.	Other:
	.	.	.	Other:
21L	.	.	.	Exceeding 4.75 mm in thickness
	—	—	—	Other:
7210.69.20	—	—	—	Worked
01A	.	.	.	Exceeding 4.75mm in thickness, not in coils
	—	—	—	Other:
7210.69.90	—	—	—	Other
01K	.	.	.	Exceeding 4.75mm in thickness

		—	Painted, varnished or coated with plastics:
7210.70.01		— —	Worked
	01K	. . .	Exceeding 4.75mm in thickness, not in coils
		— —	Other:
7210.70.19		— — —	Other
	01F	. . . .	Exceeding 4.75mm in thickness
		—	Other:
7210.90.01		— —	Worked
	01G	. . .	Exceeding 4.75mm in thickness, not in coils
		— —	Other:
7210.90.19		— — —	Other
	01C	. . . .	Exceeding 4.75mm in thickness
72.11			Flat-rolled products of iron or non-alloy steel, of a width of less than 600mm, not clad, plated or coated:

	—			Not further worked than hot-rolled:
7211.13.00	—	—		Rolled on four faces or in a closed box pass, of a width exceeding 150mm and a thickness of not less than 4mm, not in coils and without patterns in relief
	05F	.	.	Over 500mm in width, exceeding 4.75mm in thickness
	—	—		Other, of a thickness of 4.75mm or more:
7211.14.90	—	—	—	Other
	01G	.	.	Over 500mm in width
72.12				Flat-rolled products of iron or non-alloy steel, of a width of less than 600mm, clad, plated or coated:
	—			Electrolytically plated or coated with zinc:
	—	—		Other:
	—	—	—	Exceeding 1.6mm in thickness:
7212.20.30	—	—	—	Other
	01H	.	.	Exceeding 4.75mm in thickness

		—	Otherwise plated or coated with zinc:		
		—	—	Other:	
		—	—	—	Exceeding 1.9mm in thickness:
7212.30.11		—	—	—	Worked
	01G	.	.	.	Exceeding 4.75mm in thickness, not in coils
7212.30.19		—	—	—	Other
	09C	.	.	.	Exceeding 4.75mm in thickness, not in coils
		—	Painted, varnished or coated with plastics:		
		—	—	Other:	
7212.40.11		—	—	—	Worked
	01L	.	.	.	Exceeding 4.75mm in thickness
7212.40.19		—	—	—	Other
		.	.	.	Other:
	11J	.	.	.	Exceeding 4.75mm in thickness

		—	Otherwise plated or coated:
7212.50.18		— —	Other
		.	Other:
	11F	.	Exceeding 4.75mm in thickness
		—	Clad:
7212.60.18		— —	Other
		.	Other:
	11K	.	Exceeding 4.75mm in thickness
72.16			Angles, shapes and sections of iron or non-alloy steel:
		—	U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded of a height of 80mm or more:
		— —	U sections:
7216.31.01	00L	— — —	102mm x 51mm x 10.4 kg/m
7216.31.09	00A	— — —	Other

7216.32.00	—	—	I sections:
	01G	.	Less than 40 kg/m
	09B	.	Other
7216.33.00	—	—	H sections:
	01A	.	Less than 40 kg/m
	09G	.	Other
	—		L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80mm or more:
7216.40.01	00K	—	Equal angled L sections, 80mm x 80mm by 5mm to 13mm in thickness
7216.40.09	00L	—	Other
7216.50.00	—		Other angles, shapes and sections, not further worked than hot-rolled, hot drawn or extruded
	.	.	Of a height of 80mm or more:
	01E	.	Less than 40 kg/m

	09L	.	.	.	Other
	—				Angles, shapes and sections, not further worked than cold formed or cold finished:
7216.61.00	—	—			Obtained from flat-rolled products
	.	.	.		Of a height of 80mm or more:
	01C	.	.	.	Angles and tees
	05F	.	.	.	Channels, girders, beams and joists
	09J	.	.	.	Other
7216.69.00	—	—			Other
	.	.	.		Of a height of 80mm or more:
	01K	.	.	.	Angles and tees
	05B	.	.	.	Channels, girders, beams and joists
	09E	.	.	.	Other
	—				Other:

7216.91.00	—	—	Cold-formed or cold-finished from flat-rolled products
	.	.	Worked
01D	.	.	Of a height of 80mm or more
	.	.	Other:
	.	.	Of a height of 80mm or more:
11A	.	.	Galvanised
15D	.	.	Other
7216.99.00	—	—	Other
	.	.	Worked:
01L	.	.	Of a height of 80mm or more
	.	.	Other:
	.	.	Of a height of 80mm or more:
11H	.	.	Galvanised
15L	.	.	Other

72.25**Flat-rolled products of other alloy steel, of a width of 600mm or more:**

— Other, not further worked than hot rolled, not in coils:

7225.40.19

— — Other

10B

. . . Exceeding 4.75 mm in thickness

— Other:

— — Electrolytically plated or coated with zinc:

7225.91.10

— — — Galvanised

. . . . Other:

13B

. . . . Exceeding 4.75 mm in thickness, not in coils

7225.91.90

— — — Other

. . . . Other:

. . . . Worked:

21G

. . . . Exceeding 4.75 mm in thickness, not in coils

. . . . Other:

	29B	.	.	.	.	.	Exceeding 4.75 mm in thickness, not in coils
		—	—				Otherwise plated or coated with zinc:
7225.92.10		—	—	—			Galvanised
		.	.	.	.		Other:
	13G	.	.	.	.	.	Exceeding 4.75 mm in thickness, not in coils
7225.92.90		—	—	—			Other
		.	.	.	.		Other:
		.	.	.	.	.	Worked:
	21A	.	.	.	.	.	Exceeding 4.75 mm in thickness, not in coils
		.	.	.	.	.	Other:
	29G	.	.	.	.	.	Exceeding 4.75 mm in thickness, not in coils
		—	—				Other:
7225.99.10		—	—	—			Galvanised
		.	.	.	.		Other:

	13J	.	.	.	.	.	Exceeding 4.75 mm in thickness, not in coils
7225.99.90		—	—	—			Other
		.	.	.	.		Other:
		.	.	.	.	.	Worked:
	21C	.	.	.	.	.	Exceeding 4.75 mm in thickness, not in coils
		.	.	.	.	.	Other:
	29J	.	.	.	.	.	Exceeding 4.75 mm in thickness, not in coils
72.26							Flat-rolled products of other alloy steel, of a width of less than 600mm:
		—					Other:
7226.91.00		—	—				Not further worked than hot-rolled
		.	.	.			Other:
	11J	.	.	.	.		Over 500mm in width, of a thickness exceeding 4.75mm
		—					Other:
		—	—				Other:

7226.99.01

	—	—	—	Galvanised or worked
	.	.	.	Electrolytically plated or coated with zinc:
10C	.	.	.	Over 500 mm in width, of a thickness exceeding 4.75 mm, not in coils
	.	.	.	Otherwise plated or coated with zinc:
15D	.	.	.	Over 500 mm in width, of a thickness exceeding 4.75 mm, not in coils
	.	.	.	Other:
19G	.	.	.	Over 500 mm in width, of a thickness exceeding 4.75 mm, not in coils

7226.99.18

	—	—	—	Other
	.	.	.	Electrolytically plated or coated with zinc:
	.	.	.	Other:
13H	.	.	.	Over 500 mm in width, of a thickness exceeding 4.75 mm

	.	.	.	.	Otherwise plated or coated with zinc:
	.	.	.	.	Other:
21J	.	.	.	.	Over 500 mm in width, of a thickness exceeding 4.75 mm
	.	.	.	.	Other:
	.	.	.	.	Other:
33B	.	.	.	.	Over 500 mm in width, of a thickness exceeding 4.75 mm
72.28	Other bars and rods of other alloy steel; angles shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel:				
7228.70.00	—	Angles shapes and sections			
	.	.	Of a height of 80mm or more:		
01F	.	.	.	Channels girders, beams and joists	
09A	.	.	.	Other	

73.06	Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel:			
	— Other, welded, of non-circular cross-section:			
7306.61.00	— — Of square or rectangular cross-section			
	. . . Rectangular hollow sections:			
	. . . . Of a maximum dimension of 102 mm or more but less than 128 mm:			
	27F Other:			
	29B Of a maximum dimension of 128 mm or more but less than 229 mm			
	31D Other			

Schedule 2 was amended, as from 1 January 2007, by clause 4(a) Heavy Engineering Research Levy Act Amendment Order 2006 (SR 2006/375) by substituting Tariff item 7210.69.10.

Schedule 2 was amended, as from 1 January 2007, by clause 4(b) Heavy Engineering Research Levy Act Amendment Order 2006 (SR 2006/375) by substituting Tariff items 7225.40.19 to 7225.99.90 for Tariff items 7225.40.00 to 7225.99.90.

Schedule 2 was amended, as from 1 January 2007, by clause 4(c) Heavy Engineering Research Levy Act Amendment Order 2006 (SR 2006/375) by substituting Tariff items 7226.99.01 and 7226.99.18 for Tariff items 7226.93.10 to 7226.99.18.

Schedule 2 was amended, as from 1 January 2007, by clause 4(d) Heavy Engineering Research Levy Act Amendment Order 2006 (SR 2006/375) by substituting Tariff item 7306.61.00 for Tariff item 7306.60.00.

Section 4

Schedule 3
Levied items in respect of which rate
of levy not to exceed 5 cents for each
kilogram

Schedule 3 was inserted, as from 1 January 1988, by section 3(1) Heavy Engineering Research Levy Amendment Act 1987 (1987 No 189).

Schedule 3 was substituted, as from 2 September 1996, by section 5(1) Heavy Engineering Research Levy Amendment Act 1996 (1996 No 128). *See* section 6 of that Act as to the confirmation of levies collected before 2 September 1996.

Tariff Item Number	Statistical Key Code	Description of Goods
71.06		Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form:
	—	Other:
7106.92.00	— —	Semi-manufactured
	. . .	Other:
	. . . .	Bars and rods, strip and wire:
	11B	Welding
72.15		Other bars and rods of iron or non-alloy steel:
	—	Other, not further worked than cold-formed or cold-finished:
	— —	Other:
7215.50.20	— — —	Containing by weight less than 0.6% of carbon
	. . . .	Containing by weight less than 0.25% of carbon:

							Straightened wire not exceeding 13mm in diameter:
	01H	.	.	.	.	.	Welding wire
		.	.	.	.	.	Other:
		.	.	.	.	.	Of circular cross-section:
	21B	.	.	.	.	.	Welding
		.	.	.	.	.	Other:
	31K	.	.	.	.	.	Welding
7215.90.00		—					Other
		.	.				Other:
	21F	.	.	.			Welding
72.17							Wire of iron or non-alloy steel:
7217.10.00		—					Not plated or coated, whether or not polished
		.	.				Containing by weight less than 0.25% of carbon:
		.	.	.			Welding wire

	17E	.	.	.	.	Less than 0.9mm in diameter
	18C	.	.	.	.	0.9mm or more, but less than 1.6mm in diameter
	19A	.	.	.	.	1.6mm or more, but less than 2.5mm in diameter
	20E	.	.	.	.	2.5mm or more, but less than 3.55mm in diameter
	21C	.	.	.	.	3.55mm or more, but less than 4.5mm in diameter
	22A	.	.	.	.	4.5mm or more, but less than 6mm in diameter
	23K	.	.	.	.	6mm or more, but less than 7.5mm in diameter
	24H	.	.	.	.	7.5mm or more, but less than 11.5mm in diameter
	25F	.	.	.	.	11.5mm or more in diameter
7217.30.00	—					Plated or coated with other base metals
	.	.				Containing by weight less than 0.25% of carbon:
	.	.	.			Less than 1.8mm in any cross-sectional dimension:
	01F	.	.	.	.	Welding
	.	.	.			Other:

	11C	Welding
7217.90.00	—	Other
	. . . . .	Containing by weight less than 0.25% of carbon:
	. . . . .	Less than 1.8mm in any cross-sectional dimension:
	01H	Welding
	. . . . .	Other:
	11E	Welding
72.22	Other bars and rods of stainless steel; angles, shapes and sections of stainless steel:	
7222.30.00	—	Other bars and rods
	. . . . .	Other:
	11K	Welding
72.23		
7223.00.00		Wire of stainless steel
	01K	Welding

72.28	Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel:			
7228.20.00	—	Bars and rods of silico-manganese steel		
	.	.	Other:	
	.	.	.	Wire rod:
	12C	.	.	Welding
		.	.	Other:
	21B	.	.	Welding
7228.60.00	—	Other bars and rods		
	.	.	Other:	
	11K	.	.	Welding
72.29	Wire of other alloy steel:			
7229.20.00	—	Of silico-manganese steel		
	.	.	Coated:	

	02D	.	.	.	Welding
		.	.		Other:
	12A	.	.	.	Welding
7229.90.00		—			Other
		.	.		Other:
		.	.	.	Coated:
	15A	.	.	.	Welding
		.	.	.	Other:
	21F	.	.	.	Welding
74.07	Copper bars, rods and profiles:				
		—			Of refined copper:
		—	—		Bars and rods:
7407.10.01		—	—	—	Wire rod
	01L	.	.	.	Welding

7407.10.09	—	—	—	Other
01A	.	.	.	Welding
	—			Of copper alloys:
	—	—		Of copper-zinc base alloys (brass):
7407.21.01	—	—	—	Bars and rods
01J	.	.	.	Welding
	—			Of copper alloys:
	—	—		Other:
7407.29.01	—	—	—	Bars and rods
	.	.	.	Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver):
10D	.	.	.	Welding
	.	.	.	Other:
17A	.	.	.	Welding

74.08**Copper wire:**

— Of refined copper:

7408.19.00

— — Other

01C . . . Welding

— Of copper alloys:

7408.21.00

— — Of copper-zinc base alloys (brass)

01L . . . Welding

7408.22.00

— — Of copper-nickel base alloys cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)

01E . . . Welding

7408.29.00

— — Other

01G . . . Welding

76.01**Unwrought aluminium:**

— Aluminium, not alloyed:

7601.10.01	— —	Bars and rods:
	01D . . .	Welding
	—	Aluminium alloys:
7601.20.01	— —	Bars and rod
	01H . . .	Welding
76.04		Aluminium bars, rods and profiles:
7604.10.00	—	Of aluminium, not alloyed
	01B . .	Welding
	—	Of aluminium alloys:
	— —	Other:
7604.29.01	— — —	Bars and rods
	01C	Welding
76.05		Aluminium wire:
	—	Of aluminium, not alloyed:

7605.19.00	— — Other
01A . . .	Welding
	— Of aluminium alloys:
7605.29.00	— — Other
01E . . .	Welding
83.11	Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying:
8311.10.00	00C — Coated electrodes of base metal, for electric arc-welding
8311.20.00	00G — Cored wire of base metal, for electric arc-welding
8311.30.00	00L — Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame
	— Other, including parts:

8311.90.01	00J	—	—	Wire and rods, of agglomerated base metal powder, used for metal spraying
8311.90.09	00K	—	—	Other

Schedule 3 was amended, as from 1 January 2007, by clause 5(a) Heavy Engineering Research Levy Act Amendment Order 2006 (SR 2006/375) by substituting Tariff item 7229.90.00.

Schedule 3 was amended, as from 1 January 2007, by clause 5(b) Heavy Engineering Research Levy Act Amendment Order 2006 (SR 2006/375) by substituting Tariff item 7407.29.01 for Tariff items 7407.22.01 and 7407.29.01.