

**MONTSERRAT
STATUTORY RULES AND ORDERS**

S.R.O. 45 OF 2012

CUSTOMS DUTIES AND CONSUMPTION TAX (AMENDMENT) ORDER 2012

ARRANGEMENT OF ORDER

1. Citation and commencement
2. Replacement of Schedules
3. Repeal
Schedule

MONTSERRAT

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CUSTOMS DUTIES AND CONSUMPTION TAX (AMENDMENT) ORDER

THE CUSTOMS DUTIES AND CONSUMPTION TAX (AMENDMENT) ORDER, 2012, MADE BY THE GOVERNOR ACTING ON THE ADVICE OF CABINET UNDER SECTIONS 7, 17 AND 21 OF THE CUSTOM DUTIES AND CONSUMPTION TAX ACT (CAP. 17.05).

Citation and Commencement

1. This Order may be cited as the Customs Duties and Consumption Tax Order, 2012 and shall come into force on 1st October, 2012.

Replacement of Schedules

2. The First and Second Schedules of the Customs Duties and Consumption Tax Act are replaced by the Schedule.

Repeal

3. The Customs Duties and Consumption Tax (Miscellaneous Amendment) Order, 2012 is repealed.

Schedule

“FIRST SCHEDULE

(s. 5(2))

GENERAL NOTE

This text of the Common External Tariff of the Caribbean Community established by decision of the Council of Ministers of Council for Trade and Economic Development (COTED) contains:

- The List of Abbreviations and Symbols used in the publication;
- The Titles of Sections and Chapters;
- General Rules for the Interpretation of the Harmonised System;
- The Schedule of Rates;
- The List of Conditional Duty Exemptions;
- The List of Items Ineligible for Duty Exemption.

The classification structure of the Schedule of Rates is based on the Harmonised Commodity Description and Coding System (Fourth Edition 2007); the Statistical Classification Numbers are based on the Standard International Trade Classification, Third Revision. The units for statistical classification are based on the metric system.

Reference to the pages of the Schedule of Rates is included in the listing of Sections and Chapters to permit easy identification in the Schedule of Rates.

The General Rules for the Interpretation of the Harmonised System provide the principles on which classification under that System is based and are an integral part of the classification structure of the Schedule of Rates.

The rates of duty shown in the Schedule of Rates will be applicable to imports from third countries into Montserrat as well as to goods traded among the Member States of the Caribbean Community, which do not qualify for Community treatment.

The List of Conditional Duty Exemptions sets out those goods which, when imported for the purposes stated in the List, may be admitted into the importing Member State free of import duty or at a rate which is lower than that set down in the Schedule of Rates, subject always to the approval of the relevant Competent Authority of the Member State. LDC Member States may apply the facility of conditional duty exemption by the inclusion in their national Customs Tariffs of a 'zero' rate, or a rate lower than that shown in the Schedule of Rates, in accordance with the decision of COTED to so reflect the duty relief. Conditional duty exemption would be accorded to all other items eligible therefore in accordance with the Rules Governing the Application of the List of Conditional Duty Exemptions.

In Part I of the List of Items Ineligible for Duty Exemption are set down those items which will not be eligible for the grant of exemption from duty (in whole or in part) where they are imported "For use in Industry, Agriculture, Fisheries, Forestry and Mining" (Section I of the List of Conditional Duty Exemptions).

At the same time, the items set down in Parts I and II of the List of Items Ineligible for Duty Exemption will not be eligible for the grant of exemption from duty (in whole or in part) where they are imported "For Other Approved Purposes" (Section XI of the List of Conditional Duty Exemptions), except where the items have been made available as gifts or on a concessionary basis.

The List of Items Ineligible for Duty Exemption includes those items produced in the Caribbean Community in quantities, which are considered adequate to justify the application of tariff protection. These items will not be eligible for the grant of exemption from duty (in whole or in part) where they are imported for use in Industry, Agriculture, Fisheries, Forestry and Mining.

Except where the context otherwise requires, "per cent" or the symbol "%" means percentage of value.



ABBREVIATIONS AND SYMBOLS

AC	...	alternating current
ASTM	...	American Society for Testing Materials
Bq	...	becquerel
⁰ C	...	degree(s) Celsius
cc	...	cubic centimetre(s)
cg	...	centigram(s)
cm	...	centimetre(s)
cm ²	...	square centimetre(s)
cm ³	...	cubic centimetre(s)
cN	...	centinewton(s)
360 ⁰	...	360 degrees
DC	...	direct current
g	...	gram(s)
g.v.w.	...	gross vehicle weight
Hz	...	hertz
IR	...	infra-red
kcal	...	kilocalorie(s)
kg	...	kilogram(s)
kgf	...	kilogram force
kN	...	kilonewton(s)
kPa	...	kilopascal(s)
kV	...	kilovolt(s)
kVA	...	kilovolt(s)-ampere(s)
kvar	...	kilowatt(s)-ampere(s)-reactive
kW	...	kilowatt(s)
kWh	...	kilowatt hour(s)
l	...	litre(s)
m	...	metre(s)
<i>m-</i>	...	meta-
m ²	...	square metre(s)
m ³	...	cubic metre(s)
μCi	...	microcurie
mg	...	milligram(s)
mm	...	millimetre(s)
mN	...	millinewton(s)
MPa	...	megapascal(s)
N	...	newton(s)
No.	...	number
<i>o-</i>	...	ortho-
<i>p-</i>	...	para-
t	...	tonne(s)
PVC	...	polyvinyl chloride
r.p.m.	...	revolutions per minute
u	...	pieces/items
u(jeu/pack)	...	packs
UV	...	ultra-violet
V	...	volt(s)
vol.	...	volume
W	...	watt(s)
%	...	percent
x ⁰	...	x degree(s)
2u	...	pairs
12u	...	dozens
1,000u	...	thousands of pieces/items

Examples

1500 g/m ²	...	means one thousand five hundred grams per square metre
15 ⁰ C	...	means fifteen degrees Celsius
1,000 kWh	...	means one thousand kilowatt hours
1,000 u	...	means thousands of pieces/items

LIST OF TITLES OF SECTIONS AND CHAPTERS

SECTION I

LIVE ANIMALS; ANIMAL PRODUCTS

Chapters	Page(s)
Section Notes	1
1. Live animals.	1 - 3
2. Meat and edible meat offal.....	4 - 6
3. Fish and crustaceans, molluscs and other aquatic invertebrates.	7 - 12
4. Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included.....	13 - 15
5. Products of animal origin, not elsewhere specified or included.....	16- 18

SECTION II

VEGETABLE PRODUCTS

Section Note	19
6. Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage.....	19
7. Edible vegetables and certain roots and tubers.	21 -25
8. Edible fruit and nuts; peel of citrus fruit or melons.....	26 - 28
9. Coffee, tea, maté and spices.	29 - 30
10. Cereals.....	31 - 32
11. Products of the milling industry; malt; starches; inulin; wheat gluten.....	33 - 35
12. Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder.....	36 - 39
13. Lac; gums, resins and other vegetable saps and extracts.....	40 - 41
14. Vegetable plaiting materials; vegetable products not elsewhere specified or included.....	42

SECTION III

ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES

Chapters	Page(s)
15. Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes.....	43 - 46

SECTION IV

PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES

Section Note.....	47
16. Preparations of meat, of fish or of crustaceans, molluscs or other invertebrates	47 - 49
17. Sugars and sugar confectionery.....	50 – 51
18. Cocoa and cocoa preparations.....	52
19. Preparations of cereals, flour, starch or milk; pastry cooks' products.....	53 - 55
20. Preparations of vegetables, fruit, nuts or other parts of plants.....	56 - 61
21. Miscellaneous edible preparations.....	62- 64
22. Beverages, spirits and vinegar	65 - 67
23. Residues and waste from the food industries; prepared animal fodder.....	68 - 69
24. Tobacco and manufactured tobacco substitutes.....	70

SECTION V

MINERAL PRODUCTS

Chapters	Page(s)
25. Salt; sulphur; earths and stone; plastering materials, lime and cement.....	71 - 75
26. Ores, slag and ash.....	76 – 78

27.	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes.....	79 - 82
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SECTION VI

PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES

Section Notes	83	
28.	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes.....	84 - 92
29.	Organic chemicals.....	93 - 110
30.	Pharmaceutical products.....	111 - 116
31.	Fertilizers.....	117 - 120
32.	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks.....	121 - 125
33.	Essential oils and resinoids; perfumery, cosmetic or toilet preparations.....	126 - 128
34.	Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster.....	129 - 132
35.	Albuminoidal substances; modified starches; glues; enzymes.....	133 - 134
36.	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations.....	135 - 136
37.	Photographic or cinematographic goods	137 - 138
38.	Miscellaneous chemical products.....	138 - 145

SECTION VII

PLASTICS AND ARTICLES THEREOF; RUBBER AND ARTICLES THEREOF

Section Notes	147
----------------------------	-----

39.	Plastics and articles thereof.....	147 - 157
40.	Rubber and articles thereof.....	158 - 163

SECTION VIII

RAW HIDES AND SKINS, LEATHER, FURSKINS AND ARTICLES THEREOF; SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS; ARTICLES OF ANIMAL GUT (OTHER THAN SILK-WORM GUT)

41.	Raw hides and skins (other than furskins) and leather.....	164 - 166
42.	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut).....	167 - 169
43.	Furskins and artificial fur; manufactures thereof.....	170 - 171

SECTION IX

WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL; CORK AND ARTICLES OF CORK; MANUFACTURES OF STRAW, OF ESPARTO OR OF OTHER PLAITING MATERIALS; BASKETWARE AND WICKERWORK

44.	Wood and articles of wood; wood charcoal.....	172 - 178
45.	Cork and articles of cork.....	179
46.	Manufactures of straw, of esparto or of other plaiting materials; basket ware and wickerwork.....	180 - 181

SECTION X

PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL; RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD; PAPER AND PAPERBOARD AND ARTICLES THEREOF

Chapters	Page(s)	
47.	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paper-board.....	182 - 183
48.	Paper and paperboard; articles of paper pulp, of paper or of paperboard.....	184 - 195

49. Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans.....196 - 198

SECTION XI

TEXTILES AND TEXTILE ARTICLES

- Section Notes**.....199 - 207
50. Silk.....208
51. Wool, fine or coarse animal hair; horsehair yarn and woven fabric.....209 - 210
52. Cotton.....211 - 216
53. Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn.....217 - 218
54. Man-made filaments: strip and the like of man-made textile materials.....218 - 221
55. Man-made staple fibres.221 - 225
56. Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof.....225 - 228
57. Carpets and other textile floor coverings.....229 - 230
58. Special woven fabrics; tufted textile fabrics; lace, tapestries; trimmings; embroidery.....230 - 232
59. Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use.....233 - 237
60. Knitted or crocheted fabrics.....237 - 239
61. Articles of apparel and clothing accessories, knitted or crocheted.....240 - 247
62. Articles of apparel and clothing accessories, not knitted or crocheted.....248 - 255
63. Other made up textile articles; sets; worn clothing and worn textile articles; rags.256 - 258

SECTION XII

FOOTWEAR, HEADGEAR, UMBRELLAS, SUN UMBRELLAS, WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS AND PARTS THEREOF; PREPARED FEATHERS AND ARTICLES MADE THEREWITH; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR

64.	Footwear, gaiters and the like; parts of such articles.....	259 - 261
65.	Headgear and parts thereof.....	262
66.	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof.....	263
67.	Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair.....	264 - 265

SECTION XIII

ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS; CERAMIC PRODUCTS; GLASS AND GLASSWARE

68.	Articles of stone, plaster, cement, asbestos, mica or similar materials.....	266 - 270
69.	Ceramic products.....	270 - 273
70.	Glass and glassware.....	274 - 278

SECTION XIV

NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES, PRECIOUS METALS, METALS CLAD WITH PRECIOUS METAL, AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN

71.	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin.....	279 - 285
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SECTION XV

BASE METALS AND ARTICLES OF BASE METAL

Section Notes	286 - 288	
72.	Iron and steel.....	289 - 302
73.	Articles of iron or steel.....	303 - 309
74.	Copper and articles thereof	310 - 315
75.	Nickel and articles thereof.....	316 - 319

76.	Aluminium and articles thereof.....	320 - 324
77.	<i>(Reserved for possible future use in the Harmonised System)</i>	325
78.	Lead and articles thereof.....	325 - 327
79.	Zinc and articles thereof.....	328 - 330
80.	Tin and articles thereof.....	331 - 333
81.	Other base metals; cermets; articles thereof.....	334 - 335
82.	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal.....	336 - 339
83.	Miscellaneous articles of base metal.....	340 - 342

SECTION XVI

MACHINERY AND MECHANICAL APPLIANCES; ELECTRICAL EQUIPMENT; PARTS THEREOF; SOUND RECORDERS AND REPRODUCERS, TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS, AND PARTS AND ACCESSORIES OF SUCH ARTICLES

Section Notes	343 - 344
84. Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof.....	345 - 372
85. Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles.....	373 - 388

SECTION XVII

VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT

Section Notes	389 - 390
86. Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds.....	391 - 393
87. Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof.....	394 - 400
88. Aircraft, spacecraft, and parts thereof.....	401

89.	Ships, boats and floating structures.....	402 - 403
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SECTION XVIII

OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; CLOCKS AND WATCHES; MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES THEREOF

90.	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof.....	404 - 414
91.	Clocks and watches and parts thereof.....	415 - 418
92.	Musical instruments; parts and accessories of such articles.....	419 - 420

SECTION XIX

ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF

93.	Arms and ammunition; parts and accessories thereof.....	421 - 422
-----	---	-----------

SECTION XX

MISCELLANEOUS MANUFACTURED ARTICLES

94.	Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings.....	423 - 426
95.	Toys, games and sports requisites; parts and accessories thereof.....	427 - 430
96.	Miscellaneous manufactured articles.....	431 - 435

SECTION XXI

WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES

Chapters

97.	Works of art, collectors' pieces and antiques.....	436 - 437
98.	Used Household and Personal Effects	438
99.	<i>(Reserved for special uses by Contracting Parties)</i>	

GENERAL RULES FOR THE INTERPRETATION OF THE HARMONISED SYSTEM

Classification of goods in the Nomenclature shall be governed by the following principles:

1. The titles of Sections, Chapters and sub-Chapters are provided for ease of reference only; for legal purposes, classification shall be determined according to the terms of the headings and any relative Section or Chapter Notes and, provided such headings or Notes do not otherwise require, according to the following provisions:
2.
 - (a) Any reference in a heading to an article shall be taken to include a reference to that article incomplete or unfinished, provided that, as presented, the incomplete or unfinished article has the essential character of the complete or finished article. It shall also be taken to include a reference to that article complete or finished (or falling to be classified as complete or finished by virtue of this Rule), presented unassembled or disassembled.
 - (b) Any reference in a heading to a material or substance shall be taken to include a reference to mixtures or combinations of that material or substance with other materials or substances. Any reference to goods of a given material or substance shall be taken to include a reference to goods consisting wholly or partly of such material or substance. The classification of goods consisting of more than one material or substance shall be according to the principles of Rule 3.
3. When by application of Rule 2(b) or for any other reason, goods are, *prima facie*, classifiable under two or more headings, classification shall be effected as follows:
 - (a) The heading, which provides the most specific description, shall be preferred to headings providing a more general description. However, when two or more headings each refer to part only of the materials or substances contained in mixed or composite goods or to part only of the items in a set put up for retail sale, those headings are to be regarded as equally specific in relation to those goods, even if one of them gives a more complete or precise description of the goods.
 - (b) Mixtures, composite goods consisting of different materials or made up of different components, and goods put up in sets for retail sale, which cannot be classified by reference to 3(a), shall be classified as if they consisted of the material or component which gives them their essential character, insofar as this criterion is applicable.
 - (c) When goods cannot be classified by reference to 3(a) or 3(b), they shall be classified under the heading which occurs last in numerical order among those which equally merit consideration.
4. Goods, which cannot be classified in accordance with the above Rules, shall be classified under the heading appropriate to the goods to which they are most akin.

5. In addition to the foregoing provisions, the following Rules shall apply in respect of the goods referred to therein:
 - (a) Camera cases, musical instrument cases, gun cases, drawing instrument cases, necklace cases and similar containers, specially shaped or fitted to contain a specific article or set of articles, suitable for long-term use and presented with the articles for which they are intended, shall be classified with such articles when of a kind normally sold therewith. This Rule does not, however, apply to containers which give the whole its essential character;
 - (b) Subject to the provisions of Rule 5(a) above, packing materials and packing containers presented with the goods therein shall be classified with the goods if they are of a kind normally used for packing such goods. However, this provision is not binding when such packing materials or packing containers are clearly suitable for repetitive use.
6. For legal purposes, the classification of goods in the subheadings of a heading shall be determined according to the terms of those subheadings and any related Subheading Notes and, *mutates mutandis*, to the above Rules, on the understanding that only subheadings at the same level are comparable. For the purposes of this Rule the relative Section and Chapter Notes also apply, unless the context otherwise requires.



SCHEDULE OF RATES

SECTION I

LIVE ANIMALS; ANIMAL PRODUCTS

Notes

1. Any reference in this Section to a particular genus or species of an animal, except where the context otherwise requires, includes a reference to the young of that genus or species.
2. Except where the context otherwise requires, throughout the Nomenclature any reference to "dried" products also covers products which have been dehydrated, evaporated or freeze-dried.



CHAPTER I

LIVE ANIMALS

Note

1. This Chapter covers all live animals except:
 - (a) Fish and crustaceans, molluscs and other aquatic invertebrates, of heading 03.01, 03.06 or 03.07;
 - (b) Cultures of micro-organisms and other products of heading 30.02; and
 - (c) Animals of heading 95.08.

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
01.01	Live horses, asses, mules and hinnies.			
0101.10.00	<i>Pure-bred breeding animals</i>	Free	kg and u	15%
0101.90.00	Other:			
0101.90.10	Race horses, not for breeding	40%	kg and u	15%
0101.90.10	Other	40%	kg and u	15%
01.02	Live bovine animals.			
0102.10.00	Pure-bred breeding animals:			
0102.10.10	Bulls	Free	kg and u	15%
0102.10.20	Cows	Free	kg and u	15%
0102.90.00	Other:			
0102.90.10	Bulls, for breeding	Free	kg and u	15%
0102.90.20	Bulls, for rearing, weighing not more than 270 kg	Free	kg and u	15%
0102.90.30	Other, Bulls	40%	kg and u	15%
0102.90.40	Cows, for breeding	Free	kg and u	15%
0102.90.50	Cows, for rearing, weighing not more than 270 kg	Free	kg and u	15%

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
0102.90.60 01.03	Other, cows Live swine.	40%	kg and u	15%
0103.10.00	Pure-bred breeding animals	Free	kg and u	15%
	Other:			
0103.91.00	Weighing less than 50 kg:			
0103.91.10	For breeding	Free	kg and u	15%
0103.91.90	Other	40%	kg and u	15%
0103.92.00	Weighing 50 kg or more:			
0103.92.10	For breeding	Free	kg and u	15%
0103.92.90	Other	40%	kg and u	15%
01.04	Live sheep and goats.			
0104.10.00	Sheep:			
0104.10.10	For breeding	Free	kg and u	15%
0104.10.20	For rearing	40%	kg and u	15%
0104.10.90	Other	40%	kg and u	15%
0104.20.00	Goats:			
0104.20.10	For breeding	Free	kg and u	15%
0104.20.20	For rearing	40%	kg and u	15%
0104.20.90	Other	40%	kg and u	15%
01.05	Live poultry, that is to say, fowls of the species <i>Gallus domesticus</i>, ducks, geese, turkeys and guinea fowls.			
	Weighing not more than 185 g:			
0105.11.00	Fowls of the species <i>Gallus domesticus</i> :			
0105.11.10	For breeding	Free	kg and u	5%
0105.11.20	For rearing	Free	kg and u	5%
0105.12.00	Turkeys:			
0105.12.10	For breeding	Free	kg and u	5%
0105.12.20	For rearing	40%	kg and u	5%
0105.19.00	Other:			
0105.19.10	For breeding	Free	kg and u	5%
0105.19.20	For rearing	Free	kg and u	5%
0105.19.90	Other	Free	kg and u	5%
	Other:			
0105.94.00	Fowls of the species <i>Gallus domesticus</i> :			
0105.94.10	Cocks for breeding	Free	kg and u	5%
0105.94.20	Cocks for rearing	Free	kg and u	5%
0105.94.30	Hens for breeding	Free	kg and u	5%
0105.94.40	Hens for rearing	Free	kg and u	5%
0105.94.90	Other	Free	kg and u	5%
0105.99.00	Other:			
0105.99.10	For breeding	Free	kg and u	5%
0105.99.20	For rearing	Free	kg and u	5%
0105.99.90	Other	40%	kg and u	15%
01.06	Other live animals.			
	Mammals:			
0106.11.00	Primates:			
0106.11.10	Monkeys	40%	kg and u	15%
0106.11.90	Other	40%	kg and u	15%
0106.12.00	Whales, dolphins and porpoises (mammals of the order <i>Cetacea</i>); manatees and dugongs (mammals of the order <i>Sirenia</i>)	40%	kg and u	15%
0106.19.00	Other	40%	kg and u	15%
0106.20.00	Reptiles (including snakes and turtles):			
0106.20.10	Turtles	40%	kg and u	15%
0106.20.90	Other	40%	kg and u	15%
	Birds:			
0106.31.00	Birds of prey	40%	kg and u	15%

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
0106.32.00	Psittaciformes (including parrots, parakeets, macaws and cockatoos).	40%	kg and u	15%
0106.39.00	Other:			
0106.39.10	Pigeons	40%	kg and u	15%
0106.39.90	Other birds	40%	kg and u	15%
0106.90.00	Other:			
0106.90.10	Bees for breeding	Free	kg and u	15%
0106.90.30	Dogs	40%	kg and u	15%
0106.90.40	Cats	40%	kg and u	15%
0106.90.90	Other	40%	kg and u	15%



CHAPTER 2

MEAT AND EDIBLE MEAT OFFAL

Note

1. This Chapter does not cover:
 - (a) Products of the kinds described in headings 02.01 to 02.08 or 02.10, unfit or unsuitable for human consumption;
 - (b) Guts, bladders or stomachs of animals (heading 05.04.00) or animal blood (heading 05.11 or 30.02); or
 - (c) Animal fat, other than products of heading 02.09.00.00 (Chapter 15).

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
02.01	Meat of bovine animals, fresh or chilled.			
0201.10.00	Carcasses and half-carcasses	20%	kg	15%
0201.20.00	Other cuts with bone in:			
0201.20.10	Brisket	20%	kg	15%
0201.20.90	Other	20%	kg	15%
0201.30.00	Boneless:			
0201.30.10	Tenderloin	20%	kg	15%
0201.30.20	Sirloin	20%	kg	15%
0201.30.30	Minced (Ground)	20%	kg	15%
0201.30.90	Other	20%	kg	15%
02.02	Meat of bovine animals, frozen.			
0202.10.00	Carcasses and half-carcasses	20%	kg	15%
0202.20.00	Other cuts with bone in:			
0202.20.10	Brisket	20%	kg	15%
0202.20.90	Other	20%	kg	15%
0202.30.00	Boneless:			
0202.30.10	Tenderloin	20%	kg	15%
0202.30.20	Sirloin	20%	kg	15%
0202.30.30	Minced (Ground)	20%	kg	15%
0202.30.90	Other	20%	kg	15%
02.03	Meat of swine, fresh chilled or frozen.			
	Fresh or chilled:			
0203.11.00	Carcasses and half-carcasses	5%	kg	15%
0203.12.00	Hams, shoulders and cuts thereof with bone in	5%	kg	15%
0203.19.00	Other	5%	kg	15%
	Frozen:			
0203.21.00	Carcasses and half-carcasses	5%	kg	15%
0203.22.00	Hams, shoulders and cuts thereof with bone in	5%	kg	15%
0203.29.00	Other	5%	kg	15%
02.04	Meat of sheep or goats, fresh, chilled or frozen.			
0204.10.00	Carcasses and half-carcasses of lamb, fresh or Chilled	5%	kg	15%
	Other meat of sheep, fresh or chilled:			
0204.21.00	Carcasses and half-carcasses	5%	kg	15%

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
0204.22.00	Other cuts with bone in	5%	kg	15%
0204.23.00	Boneless	5%	kg	15%
0204.30.00	Carcasses and half-carcasses of lamb, frozen	5%	kg	15%
	Other meat of sheep, frozen:			
0204.41.00	Carcasses and half-carcasses	5%	kg	15%
0204.42.00	Other cuts with bone in	5%	kg	15%
0204.43.00	Boneless	5%	kg	15%
0204.50.00	Meat of goats	5%	kg	15%
0205.00.00	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.	40%	kg	15%
02.06	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen.			
0206.10.00	Of bovine animals, fresh or chilled	5%	kg	15%
	Of bovine animals, frozen:			
0206.21.00	Tongues	5%	kg	15%
0206.22.00	Livers	5%	kg	15%
0206.29.00	Other	5%	kg	15%
0206.30.00	Of swine, fresh or chilled	5%	kg	15%
	Of swine frozen:			
0206.41.00	Livers	5%	kg	15%
0206.49.00	Other:			
0206.49.10	Pig trotters	5%	kg	15%
0206.49.90	Other	5%	kg	15%
0206.80.00	Other, fresh or chilled	5%	kg	15%
0206.90.00	Other, frozen	5%	kg	15%
02.07	Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen.			
	Of fowls of the species <i>Gallus domesticus</i> :			
0207.11.00	Not cut in pieces, fresh or chilled	0%	kg	15%
0207.12.00	Not cut in pieces, frozen	0%	kg	15%
0207.13.00	Cuts and offal, fresh or chilled	0%	kg	15%
0207.14.00	Cuts and offal, frozen:			
0207.14.10	Backs and necks	Free	kg	5%
0207.14.20	Wings	Free	kg	5%
0207.14.30	Livers	Free	kg	5%
0207.14.90	Other	Free	kg	5%
	Of turkeys:			
0207.24.00	Not cut in pieces, fresh or chilled	0%	kg	5%
0207.25.00	Not cut in pieces, frozen	0%	kg	5%
0207.26.00	Cuts and offal, fresh or chilled	0%	kg	5%
0207.27.00	Cuts and offal, frozen:			
0207.27.10	Backs, necks and wings	10%	kg	5%
0207 27 90	Other	10%	kg	5%
	Of ducks, geese or guinea fowls:			
0207.32.00	Not cut in pieces, fresh or chilled	10%	kg	15%
0207.33.00	Not cut in pieces, frozen	10%	kg	15%
0207.34.00	Fatty livers, fresh or chilled	10%	kg	15%
0207.35.00	Other, fresh or chilled	10%	kg	15%
0207.36.00	Other frozen	10%	kg	15%
02.08	Other meat and edible meat offal, fresh, chilled or frozen.			
0208.10.00	Of rabbits or hares	40%	kg	15%
0208.30.00	Of primates	40%	kg and u	15%
0208.40.00	Of whales, dolphins and porpoises (mammals of the order <i>Cetacea</i>); of manatees and dugongs (mammals of the order <i>Sirenia</i>)	40%	kg	15%
0208.50.00	Of reptiles (including snakes and turtles)	40%	kg	15%
0208.90.00	Other:			
0208.90.10	Edible meat offal	40%	kg	15%

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
0208.90.20	Frogs' legs	40%	kg	15%
0208.90.90	Other	40%	kg	15%
0209.00.00	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked.	5%	kg	15%
02.10	Meat and edible meat offal, salted in brine, dried or smoked; edible flours and meals of meat or meat offal.			
	Meat of swine:			
0210.11.00	Hams, shoulders and cuts thereof, with bone in	20%	kg	5%
0210.12.00	Bellies (streaky) and cuts thereof:			
0210.12.10	Bacon	20%	kg	15%
0210.12.90	Other	20%	kg	15%
0210.19.00	Other:			
0210.19.10	Salted or in brine	5%	kg	15%
0210.19.90	Other	20%	kg	10%
0210.20.00	Meat of bovine animals:			
0210.20.10	Salted or in brine	5%	kg	15%
0210.20.20	Dried	20%	kg	15%
0210.20.30	Smoked	20%	kg	15%
	Other, including edible flours and meals of meat or meat offal:			
0210.91.00	Of primates	20%	kg	15%
0210.92.00	Of whales, dolphins and porpoises (mammals of the order <i>Cetacea</i>); of manatees and dugongs (mammals of the order <i>Sirenia</i>)	20%	kg	15%
0210.93.00	Of reptiles (including snakes and turtles)	20%	kg	15%
0210.99.00	Other	20%	kg	15%



CHAPTER 3

FISH AND CRUSTACEANS, MOLLUSCS AND OTHER AQUATIC INVERTEBRATES

Notes

1. This Chapter does not cover:
 - (a) Mammals of heading 01.06;
 - (b) Meat of mammals of heading 01.06 (heading 02.08 or 02.10);
 - (c) Fish (including livers and roes thereof) or crustaceans, molluscs or other aquatic invertebrates, dead and unfit or unsuitable for human consumption by reason of either their species or their condition (Chapter 5); flours, meals or pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption (heading 23.01);
 - (d) Caviar or caviar substitutes prepared from fish eggs (heading 16.04).
2. In this Chapter the term "pellets" means products, which have been agglomerated either directly by compression or by the addition of a small quantity of binder.



HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
03.01	Live Fish			
0301.10.00	Ornamental fish:			
0301.10.10	For breeding	Free	kg and u	15%
0301.10.90	Other	40%	kg and u	15%
	Other live fish:			
0301.91.00	Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	40%	kg	15%
0301.92.00	Eels (<i>Anguilla spp.</i>)	40%	kg	15%
0301.93.00	Carp	40%	kg	15%
0301.94.00	Bluefin tunas (<i>Thunnus thunnus</i>)	40%	kg	15%
0301.95.00	Southern bluefin tunas (<i>Thunnus maccoyii</i>)	40%	kg	15%
0301.99.00	Other:			
0301.99.10	For breeding	Free	kg	15%
0301.99.90	Other	40%	kg	15%
03.02	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04			
	Salmonidae, excluding livers and roes:			

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
0302.11.00	Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	15%	kg	15%
0302.12.00	Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorboscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	15%	kg	15%
0302.19.00	Other Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>), excluding livers and roes:	15%	kg	15%
0302.21.00	Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus tenolepis</i>)	5%	kg	15%
0302.22.00	Plaice (<i>Pleuronectes platessa</i>)	5%	kg	15%
0302.23.00	Sole (<i>Solea spp.</i>)	5%	kg	15%
0302.29.00	Other	5%	kg	15%
0302.31.00	Tunas (of the genus <i>Thunnus</i>) skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), excluding livers and roes: Albacore or longfinned tunas (<i>Thunnus alagunga</i>):			
0302.31.10	For processing	Free	kg	15%
0302.31.90	Other	Free	kg	15%
0302.32.00	Yellowfin tunas (<i>Thunnus albacares</i>):			
0302.32.10	For processing	Free	kg	15%
0302.32.90	Other	Free	kg	15%
0302.33.00	Skipjack or stripe-bellied bonito	Free	kg	15%
0302.34.00	Bigeye tunas (<i>Thunnus obesus</i>)	Free	kg	15%
0302.35.00	Bluefin tunas (<i>Thunnus thynnus</i>)	Free	kg	15%
0302.36.00	Southern bluefin tunas (<i>Thunnus maccoyii</i>)	Free	kg	15%
0302.39.00	Other	Free	kg	15%
0302.40.00	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), excluding livers and roes:			
0302.40.10	For processing	Free	kg	15%
0302.40.90	Other	Free	kg	15%
0302.50.00	Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>), excluding liver and roes:			
0302.50.10	For processing	Free	kg	15%
0302.50.90	Other	Free	kg	15%
0302.61.00	Other fish, excluding livers and roes: Sardines (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>), sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>):			
0302.61.10	For processing	Free	kg	15%
0302.61.90	Other	Free	kg	15%
0302.62.00	Haddock (<i>Melanogrammus aeglefinus</i>):			
0302.62.10	For processing	Free	kg	15%
0302.62.90	Other	Free	kg	15%
0302.63.00	Coalfish (<i>Pollachius virens</i>)	Free	kg	15%
0302.64.00	Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>):			
0302.64.10	For processing	Free	kg	15%
0302.64.90	Other	Free	kg	15%

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
0302.65.00	Dogfish and other sharks	5%	kg	15%
0302.66.00	Eels (<i>Anguilla spp.</i>)	5%	kg	15%
0302.67.00	Swordfish (<i>Xiphias gladius</i>)	5%	kg	15%
0302.68.00	Toothfish (<i>Dissostichus spp</i>)	5%	kg	15%
0302.69.00	Other :			
0302.69.10	Alewives, saithe, pollock, and hake, for Processing	5%	kg	15%
0302.69.20	Snapper, croaker, grouper, dolphin, banga mary and sea trout	5%	kg	15%
0302.69.30	Flying fish	5%	kg	15%
0302.69.90	Other	5%	kg	15%
0302.70.00	Livers and roes	5%	kg	15%
03.03	Fish, frozen, excluding fish fillets and other fish meat of heading 03.04			
	Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), excluding livers and roes:	15%	kg	15%
0303.11.00	Sockeye salmon (red salmon) (<i>Oncorhynchus nerka</i>)	15%	kg	15%
0303.19.00	Other	15%	kg	15%
0303.21.00	Other Salmonidae, excluding livers and roes: Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	15%	kg	15%
0303.22.00	Atlantic salmon (<i>Salmo Salar</i>) and Danube salmon (<i>Hucho hucho</i>)	15%	kg	15%
0303.29.00	Other	15%	kg	15%
0303.31.00	Flat Fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>), excluding livers and roes: Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus Hippoglossus</i> , <i>Hippoglossus stenolepis</i>)	5%	kg	15%
0303.32.00	Plaice (<i>Pleuronectes platessa</i>)	5%	kg	15%
0303.33.00	Sole (<i>Solea spp.</i>)	5%	kg	15%
0303.39.00	Other	5%	kg	15%
0303.41.00	Tunas (of the genus <i>Thunnus</i>) skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), excluding livers and roes:			
0303.41.10	Albacore or longfinned tunas (<i>Thunnus alalunga</i>): For processing	Free	kg	15%
0303.41.90	Other	Free	kg	15%
0303.42.00	Yellowfin tunas (<i>Thunnus albacares</i>):			
0303.42.10	For processing	Free	kg	15%
0303.42.90	Other	Free	kg	15%
0303.43.00	Skipjack or stripe-bellied bonito	Free	kg	15%
0303.44.00	Bigeye tunas (<i>Thunnus obesus</i>)	Free	kg	15%
0303.45.00	Bluefin tunas (<i>Thunnus thynnus</i>)	Free	kg	15%
0303.46.00	Southern bluefin tunas (<i>Thunnus maccoyii</i>)	Free	kg	15%
0303.49.00	Other	Free	kg	15%
	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), and cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>) excluding livers and roes:			

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
0303 51.00	Herrings(<i>Clupea harengus, Clupea pallasii</i>),			
0303.51.10	For processing	5%	kg	15%
0303.51.90	Other	Free	kg	15%
0303.52.00	Cod (<i>Gadus morhua, Gadus ogac, Gadus macrocephalus</i>), excluding liver and roes:			
0303.52.10	For processing	Free	kg	15%
0303.52.90	Other	Free	kg	15%
	Swordfish (<i>Xiphias gladius</i>) and Toothfish (<i>Dissostichus spp</i>) excluding liver and roes			
0303.61.00	Swordfish (<i>Xiphias gladius</i>)			
0303 61.10	For processing	Free	kg	15%
0303.61.90	Other	Free	kg	15%
0303.62.00	Toothfish (<i>Dissostichus spp</i>)			
0303 62.10	For processing	Free	kg	15%
0303 62.90	Other	Free	kg	15%
	Other fish, excluding livers and roes:			
0303.71.00	Sardines (<i>Sardina pilchardus, Sardinops spp.</i>), Sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>):			
0303.71.10	For processing	Free	kg	15%
0303.71.90	Other	5%	kg	15%
0303.72.00	Haddock (<i>Melanogrammus aeglefinus</i>):			
0303.72.10	For processing	Free	kg	15%
0303.72.90	Other	5%	kg	15%
0303.73.00	Coalfish (<i>Pollachius virens</i>)	5%	kg	15%
0303.74.00	Mackerel (<i>Scomber scombrus, Scomber australasicus, Scomber japonicus</i>):			
0303.74.10	For processing	Free	kg	15%
0303.74.90	Other	5%	kg	15%
0303.75.00	Dogfish and other sharks	5%	kg	15%
0303.76.00	Eels (<i>Anguilla spp.</i>)	5%	kg	15%
0303.77.00	Sea bass (<i>Dicentrarchus labrax, Dicentrarchus punctatus</i>)	5%	kg	15%
0303.78.00	Hake (<i>Merluccius spp., Urophycis spp.</i>):			
0303.78.10	For processing	Free	kg	15%
0303.78.90	Other	5%	kg	15%
0303.79.00	Other:			
0303.79.10	Alewives, saithe, pollock, and hake, for Processing	Free	kg	15%
0303.79.20	Snapper, croaker, grouper, dolphin, banga mary and sea trout	5%	kg	15%
0303.79.30	Flying fish	5%	kg	15%
0303.79.90	Other	5%	kg	15%
0303.80.00	Livers and roes:			
0303.80.10	Livers	5%	kg	15%
0303.80.20	Roes	5%	kg	15%
03.04	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.			
	Fresh or chilled:			
0304.11.00	Swordfish (<i>Xiphias gladius</i>)	5%	kg	15%
0304.12.00	Toothfish (<i>Dissostichus spp</i>)	5%	kg	15%
0304.19.00	Other:			
0304.19.10	Fillets of flying fish	5%	kg	15%
0304.19.90	Other	5%	kg	15%
	Frozen fillets:			
0304.21.00	Swordfish (<i>Xiphias gladius</i>)	5%	kg	15%
0304.22.00	Toothfish (<i>Dissostichus spp</i>)	5%	kg	15%
0304.29.00	Other:			
0304.29.10	Flying fish	5%	kg	15%
0304.29.90	Other	5%	kg	15%

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
0304.91.00	Other Swordfish (<i>Xiphias gladius</i>)	5%	kg	15%
0304.92.00	Toothfish (<i>Dissostichus spp</i>)	5%	kg	15%
0304.99.00	Other	5%	kg	15%
03.05	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process, flours, meals and pellets of fish, fit for human consumption.			
0305.10.00	Flours, meals and pellets of fish, fit for human Consumption	20%	kg	15%
0305.20.00	Livers and roes of fish, dried, smoked, salted or in brine	Free	kg	15%
0305.30.00	Fish fillets, dried, salted or in brine, but not Smoked	Free	kg	15%
0305.41.00	Smoked fish, including fillets: Pacific salmon (<i>Oncorhynchus nerka</i> , <i>oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	5%	kg	15%
0305.42.00	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	Free	kg	15%
0305.49.00	Other:			
0305.49.10	Cod, mackerel and alewives	Free	kg	15%
0305.49.90	Other	Free	kg	15%
0305.51.00	Dried fish, whether or not salted but not smoked: Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	Free	kg	15%
0305.59.00	Other:			
0305.59.10	Mackerel	Free	kg	15%
0305.59.20	Herring, alewives, saithe, pollock, haddock and hake	Free	kg	15%
0305.59.90	Other	Free	kg	15%
0305.61.00	Fish, salted but not dried or smoked and fish in brine: Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	Free	kg	15%
0305.62.00	Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> <i>Gadus macrocephalus</i>)	Free	kg	15%
0305.63.00	Anchovies (<i>Engraulis spp.</i>)	Free	kg	15%
0305.69.00	Other:			
0305.69.10	Mackerel	Free	kg	15%
0305.69.20	Alewives, saithe, pollock, haddock and hake	Free	kg	15%
0305.69.90	Other	Free	kg	15%
03.06	Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustacean, fit for human consumption.			
0306.11.00	Frozen: Rock lobster and other sea crawfish (<i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i>)	20%	kg	15%
0306.12.00	Lobster (<i>Homarus spp.</i>)	20%	kg	15%
0306.13.00	Shrimps and prawns	20%	kg	15%
0306.14.00	Crabs	20%	kg	15%
0306.19.00	Other, including flours, meals and pellets of crustaceans, fit for human consumption:			

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
0306.19.10	Conch	20%	kg	15%
0306.19.20	Other Crustaceans	20%	kg	15%
0306.19.90	Other	20%	kg	15%
0306.21.00	Not frozen: Rock lobster and other sea crawfish (<i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i>):			
0306.21.10	Live, for breeding or rearing	Free	kg	15%
0306.21.90	Other	20%	kg	15%
0306.22.00	Lobster (<i>Homarus spp.</i>):			
0306.22.10	Live for breeding or rearing	Free	kg	15%
0306.22.90	Other	20%	kg	15%
0306.23.00	Shrimps and prawns:			
0306.23.10	Live, for breeding or rearing	Free	kg	15%
0306.23.20	Cultured	20%	kg	15%
0306.23.30	Wild	20%	kg	15%
0306.24.00	Crabs	20%	kg	15%
0306.29.00	Other, including flours, meals and pellets of crustaceans, fit for human consumption:			
0306.29.10	Live for breeding or rearing	Free	kg	15%
0306.29.20	Conch	20%	kg	15%
0306.29.90	Other	20%	kg	15%
03.07	Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption:			
0307.10.00	Oysters:			
0307.10.10	For breeding or rearing	Free	kg	15%
0307.10.90	Other	20%	kg	15%
0307.21.00	Scallops, including queen scallops, of the genera <i>Pecten</i> , <i>Chlamys</i> or <i>Placopecten</i> : Live, fresh or chilled	20%	kg	15%
0307.29.00	Other	20%	kg	15%
0307.31.00	Mussels (<i>Mytilus spp.</i> , <i>Perna spp.</i>): Live, fresh or chilled	20%	kg	15%
0307.39.00	Other	20%	kg	15%
0307.41.00	Cuttle fish (<i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepioloa spp.</i>) and squid (<i>Ommastrephes spp.</i> , <i>Loligo spp.</i> , <i>Nototodarus spp.</i> , <i>Sepioteuthis spp.</i>): Live, fresh or chilled	20%	kg	15%
0307.49.00	Other	20%	kg	15%
0307.51.00	Octopus (<i>Octopus spp.</i>): Live, fresh or chilled	20%	kg	15%
0307.59.00	Other	20%	kg	15%
0307.60.00	Snails, other than sea snails	20%	kg	15%
0307.91.00	Other, including flours, meals, and pellets of aquatic invertebrates other than crustaceans, fit for human consumption: Live, fresh or chilled:			
0307.91.10	Live, for breeding or rearing	Free	kg	15%
0307.91.90	Other	20%	kg	15%
0307.99.00	Other:			
0307.99.10	Sea-eggs	20%	kg	15%
0307.99.90	Other	20%	kg	15%

CHAPTER 4

DAIRY PRODUCE; BIRDS' EGGS; NATURAL HONEY; EDIBLE PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED

Notes

1. The expression "milk" means full cream milk or partially or completely skimmed milk.
2. For the purposes of heading 04.05:
 - (a) The term "butter" means natural butter, whey butter or recombined butter (fresh, salted or rancid, including canned butter) derived exclusively from milk, with a milkfat content of 80% or more but not more than 95% by weight, a maximum milk solids-not-fat content of 2% by weight and a maximum water content of 16% by weight. Butter does not contain added emulsifiers, but may contain sodium chloride, food colours, neutralising salts and cultures of harmless lactic-acid-producing bacteria;
 - (b) The expression "dairy spreads" means a spreadable emulsion of the water-in-oil type, containing milkfat as the only fat in the product, with a milkfat content of 39% or more but less than 80% by weight.
3. Products obtained by the concentration of whey and with the addition of milk or milk fat are to be classified as cheese in heading 04.06 provided that they have the three following characteristics:
 - (a) a milk fat content, by weight of the dry matter, of 5% or more;
 - (b) a dry matter content, by weight, of at least 70% but not exceeding 85%; and
 - (c) they are moulded or capable of being moulded.
4. This Chapter does not cover:
 - (a) Products obtained from whey, containing by weight more than 95% lactose, expressed as anhydrous lactose calculated on the dry matter (heading 17.02); or
 - (b) Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter) (heading 35.02) or globulins (heading 35.04).

Subheading Notes

1. For the purposes of subheading 0404.10.00, the expression "modified whey" means products consisting of whey constituents, that is, whey from which all or part of the lactose, proteins or minerals have been removed, whey to which natural whey constituents have been added, and products obtained by mixing natural whey constituents.

2. For the purposes of subheading 0405.10 the term "butter" does not include dehydrated butter or ghee (subheading 0405.90).

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
04.01	Milk and cream, not concentrated nor containing added sugar or other sweetening matter.			
0401.10.00	Of a fat content, by weight, not exceeding 1%	10%	kg	5%
0401.20.00	Of a fat content, by weight, exceeding 1% but not exceeding 6%	10%	kg	5%
0401.30.00	Of a fat content, by weight, exceeding 6%	10%	kg	5%
04.02	Milk and cream, concentrated or containing added sugar or other sweetening matter.			
0402.10.00	In powder, granules or other solid forms, of a fat content, by weight not exceeding 1.5%	Free	kg	5%
	In powder, granules or other solid forms, of a fat content, by weight exceeding 1.5%:			
0402.21.00	Not containing added sugar or other sweetening Matter	Free	kg	5%
0402.29.00	Other	Free	kg	5%
	Other:			
0402.91.00	Not containing added sugar or other sweetening Matter	Free	kg	5%
0402.99.00	Other:			
0402.99.10	Condensed milk	Free	kg	5%
0402.99.90	Other	Free	kg	5%
04.03	Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa.			
0403.10.00	Yogurt	20%	kg	15%
0403.90.00	Other	10%	kg	15%
04.04	Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included.			
0404.10.00	Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter	5%	kg	15%
0404.90.00	Other	5%	kg	15%
04.05	Butter and other fats and oils derived from milk; dairy spreads.			
0405.10.00	Butter:			
0405.10.10	Fresh Butter	10%	kg	15%
0405.10.20	Salted Butter	10%	kg	15%
0405.20.00	Dairy spreads	20%	kg	15%
0405.90.00	Other:			
0405.90.10	Butter fat and butter oil	5%	kg	15%
0405.90.20	Ghee	10%	kg	15%

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
0405.90.90	Other butter fats and oils from milk, dairy Spread	10%	kg	15%
04.06	Cheese and curd.			
0406.10.00	Fresh (unripened or uncured) cheese, including whey cheese, and curd	5%	kg	5%
0406.20.00	Grated or powdered cheese, of all kinds	5%	kg	5%
0406.30.00	Processed cheese, not grated or powdered	0%	kg	5%
0406.40.00	Blue-veined cheese and other cheeses containing veins produced by <i>Penicillium roqueforti</i>	5%	kg	5%
0406.90.00	Other cheese	5%	kg	5%
0407.00.00	Birds' eggs, in shell, fresh, preserved or cooked.			
0407.00.10	Hatching eggs, for breeder flock	Free	kg	15%
0407.00.20	Hatching eggs, not for breeder flock	5%	kg	15%
0407.00.30	Other fresh eggs	40%	kg	15%
0407.00.90	Other	40%	kg	15%
04.08	Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter.			
	Egg yolks:			
0408.11.00	Dried	40%	kg	15%
0408.19.00	Other	40%	kg	15%
	Other:			
0408.91.00	Dried	40%	kg	15%
0408.99.00	Other	40%	kg	15%
0409.00.00	Natural honey.	40%	kg	15%
0410.00.00	Edible products of animal origin not elsewhere specified or included.	40%	kg	15%



CHAPTER 5

PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED

Notes

1. This Chapter does not cover:
 - (a) Edible products (other than guts, bladders and stomachs of animals, whole and pieces thereof, and animal blood, liquid or dried);
 - (b) Hides or skins (including furskins) other than goods of heading 05.05 and parings and similar waste of raw hides or skins of heading 05.11 (Chapter 41 or 43);
 - (c) Animal textile materials, other than horsehair and horsehair waste (Section XI);
or
 - (d) Prepared knots or tufts for broom or brush making (heading 96.03).
2. For the purposes of heading 05.01, the sorting of hair by length (provided the root ends and tip ends respectively are not arranged together) shall be deemed not to constitute working.
3. Throughout the Nomenclature, elephant, hippopotamus, walrus, narwhal and wild boar tusks, rhinoceros horns and the teeth of all animals are regarded as "ivory".
4. Throughout the Nomenclature, the expression "horsehair" means hair of the manes or tails of equine or bovine animals.



HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	RATE OF CONSUMPTION TAX
0501.00.00	Human hair, unworked, whether or not washed or scoured; waste of human hair.	5%	kg	15%
05.02	Pigs', hogs', or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair.			
0502.10.0	Pigs', hogs' or boars' bristles and hair and waste Thereof	5%	kg	15%
0502.90.00	Other	5%	kg	15%
(05.03)				
0504.00	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried and smoked.			
0504.00.10	Tripe	5%	kg	15%
0504.00.20	Sausage casings	5%	kg	15%
0504.00.90	Other	5%	kg	15%
05.05	Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers.			
0505.10.00	Feathers of a kind used for stuffing; down	5%	kg	15%
0505.90.00	Other	5%	kg	15%
05.06	Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products.			
0506.10.00	Ossein and bones treated with acid	5%	kg	15%
0506.90.00	Other	5%	kg	15%
05.07	Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products.			
0507.10.00	Ivory; ivory powder and waste	5%	kg	15%
0507.90.00	Other	5%	kg	15%
0508.00.00	Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs crustaceans or echinoderms and cuttlebone, unworked or simply prepared but not cut to shape, powder and waste thereof.	5%	kg	15%
(05.09)				
0510.00.00	Ambergris, castoreum, civet and must; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved.	5%	kg	15%

05.11	Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption.			
0511.10.00	Bovine semen	Free	kg	15%
	Other:			
0511.91.00	Products of fish or crustaceans, mollusks or other aquatic invertebrates; dead animals of Chapter 3:			
	Chapter 3:			
0511.91.10	Fish waste	5%	kg	15%
0511.91.90	Other	Free	kg	15%
0511.99.00	Other	Free	kg	15%



SECTION II

VEGETABLE PRODUCTS

Note

1. In this Section the term "pellets" means products, which have been agglomerated either directly by compression or by the addition of a binder in a proportion not exceeding 3% by weight.



CHAPTER 6

LIVE TREES AND OTHER PLANTS; BULBS, ROOTS AND THE LIKE; CUT FLOWERS AND ORNAMENTAL FOLIAGE

Notes

1. Subject to the second part of heading 06.01, this Chapter covers only live trees and goods (including seedling vegetables) of a kind commonly supplied by nursery gardeners or florists for planting or for ornamental use; nevertheless it does not include potatoes, onions, shallots, garlic or other products of Chapter 7.
2. Any reference in heading 06.03 or 06.04 to goods of any kind shall be construed as including a reference to bouquets, floral baskets, wreaths and similar articles made wholly or partly of goods of that kind, account not being taken of accessories of other materials. However, these headings do not include collages or similar decorative plaques of heading 97.01.

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
06.01	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading 12.12.			
0601.10.00	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	Free	kg and u	15%
0601.20.00	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots:			
0601.20.10	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower	Free	kg and u	15%
0601.20.20	Chicory plants	Free	kg and u	15%
0601.20.90	Other	5%	kg and u	15%
06.02	Other live plants (including their roots), cuttings and slips; mushroom spawn.			

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
0602.10.00	Unrooted cuttings and slips	Free	kg and u	15%
0602.20.00	Trees, shrubs and bushes, grafted or not of kinds, which bear edible fruit or nuts	Free	kg and u	15%
0602.30.00	Rhododendrons and azaleas, grafted or not	Free	kg and u	15%
0602.40.00	Roses, grafted or not	15%	kg and u	15%
0602.90.00	Other:			
0602.90.10	Banana plants	15%	kg	15%
0602.90.20	Coconut plants	15%	kg	15%
0602.90.30	Cocoa plants	15%	kg	15%
0602.90.40	Citrus plants	15%	kg	15%
0602.90.90	Other	Free	kg	15%
06.03	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared. Fresh:			
0603.11.00	Roses	20%	kg	15%
0603.12.00	Carnations	20%	kg	15%
0603.13.00	Orchids	20%	kg	15%
0603.14.00	Chrysanthemums	20%	kg	15%
0603.19.00	Other:			
0603.19.10	Anthuriums	20%	kg	15%
0603.19.20	Ginger lilies	20%	kg	15%
0603.19.30	Gerberas	20%	kg	15%
0603.19.40	Heliconias (<i>Heliconia</i> spp.)	20%	kg	15%
0603.19.90	Other	20%	kg	15%
0603.90.00	Other	20%	kg	15%
06.04	Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached. Impregnated or otherwise prepared.			
0604.10.00	Mosses and lichens Other:	40%	kg	15%
0604.91.00	Fresh	40%	kg	15%
0604.99.00	Other	40%	kg	15%



CHAPTER 7

EDIBLE VEGETABLES AND CERTAIN ROOTS AND TUBERS

Notes

1. This Chapter does not cover forage products of heading 12.14.
2. In headings 07.09, 07.10, 07.11 and 07.12 the word "vegetables" includes edible mushrooms, truffles, olives, capers, marrows, pumpkins, aubergines, sweet corn (*Zea mays var. saccharata*), fruits of the genus *Capsicum* or of the genus *Pimenta*, fennel, parsley, chervil, tarragon, cress and sweet marjoram (*Majorana hortensis* or *Origanum majorana*)
3. Heading 07.12 covers all dried vegetables of the kinds falling in headings 07.01 to 07.11, other than:
 - (a) dried leguminous vegetables, shelled (heading 07.13);
 - (b) sweet corn in the forms specified in headings 11.02 to 11.04;
 - (c) flour, meal, powder, flakes, granules and pellets of potatoes (heading 11.05);
 - (d) flour, meal and powder of the dried leguminous vegetables of heading 07.13 (heading 11.06).
4. However, dried or crushed or ground fruits of the genus *Capsicum* or of the genus *Pimenta* are excluded from this Chapter (heading 09.04).



HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
07.01	Potatoes, fresh or chilled.			
0701.10.00	Seed	Free	kg	15%
0701.90.00	Other	10%	kg	15%
0702.00.00	Tomatoes, fresh or chilled.	25%	kg	15%
07.03	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.			
0703.10.00	Onions and shallots:			
0703.10.10	Onions	35%	kg	15%
0703.10.20	Shallots (eschallots)	35%	kg	15%
0703.20.00	Garlic	20%	kg	15%
0703.90.00	Leeks and other alliaceous vegetables	25%	kg	15%

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
07.04	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.			
0704.10.00	Cauliflower and headed broccoli:			
0704.10.10	Cauliflowers	25%	kg	15%
0704.10.90	Other	25%	kg	15%
0704.20.00	Brussels sprouts	25%	kg	15%
0704.90.00	Other:			
0704.90.10	Cabbages	25%	kg	15%
0704.90.90	Other	25%	kg	15%
07.05	Lettuce (<i>Lactuca stavia</i>) and chicory (<i>Chichorium spp.</i>), fresh or chilled			
	Lettuce:			
0705.11.00	Cabbage lettuce (head lettuce)	25%	kg	15%
0705.19.00	Other	25%	kg	15%
	Chicory:			
0705.21.00	Witloof chicory (<i>Chichorium intybus var. foliosum</i>)	25%	kg	15%
0705.29.00	Other	25%	kg	15%
07.06	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.			
0706.10.00	Carrots and turnips:			
0706.10.10	Carrots	25%	kg	15%
0706.10.90	Other	25%	kg	15%
0706.90.00	Other:			
0706.90.10	Beets	25%	kg	15%
0706.90.90	Other	25%	kg	15%
0707.00	Cucumbers and gherkins, fresh or chilled.			
0707.00.10	Cucumbers	25%	kg	15%
0707.00.20	Gherkins	25%	kg	15%
07.08	Leguminous vegetables, shelled or unshelled, fresh or chilled.			
0708.10.00	Peas (<i>Pisum Sativum</i>):			
0708.10.10	Pigeon peas	25%	kg	15%
0708.10.20	Blackeye peas	25%	kg	15%
0708.10.90	Other	25%	kg	15%
0708.20.00	Beans (<i>Vigna spp, Phaseolus spp.</i>):			
0708.20.10	String beans	25%	kg	15%
0708.20.20	Bora (bodi) beans (<i>Vigna spp.</i>)	25%	kg	15%
0708.20.90	Other	25%	kg	15%
0708.90.00	Other leguminous vegetables	25%	kg	15%
07.09	Other vegetables, fresh or chilled.			
0709.20.00	Asparagus	25%	kg	15%
0709.30.00	Aubergines (egg-plants)	25%	kg	15%
0709.40.00	Celery and other celeriac	25%	kg	15%
	Mushrooms and truffles:			
0709.51.00	Mushrooms of the genus <i>Agaricus</i>	25%	kg	15%
0709.59.00	Other	25%	kg	15%
0709.60.00	Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> :			
0709.60.10	Sweet peppers	25%	kg	15%

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
0709.60.90	Other	25%	kg	15%
0709.70.00	Spinach, New Zealand spinach and orache spinach (garden spinach)	25%	kg	15%
0709.90.00	Other:			
0709.90.10	Zucchini	25%	kg	15%
0709.90.20	Ochroes	25%	kg	15%
0709.90.30	Pumpkins	25%	kg	15%
0709.90.40	Sweet corn (corn on the cob)	25%	kg	15%
0709.90.90	Other	25%	kg	15%
07.10	Vegetables (uncooked or cooked by steaming or boiling in water), frozen.			
0710.10.00	Potatoes	10%	kg	15%
	Leguminous vegetables, shelled or unshelled:			
0710.21.00	Peas (<i>Pisum Sativum</i>):			
0710.21.10	Garden peas for use in industry	0%	kg	15%
0710.21.20	Other peas for use in industry	0%	kg	15%
0710.21.90	Other	35%	kg	15%
0710.22.00	Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.):			
0710.22.10	String beans, for use in industry	0%	kg	15%
0710.22.20	Other beans for use in industry	0%	kg	15%
0710.22.90	Other	35%	kg	15%
0710.29.00	Other:			
0710.29.10	For use in industry	0%	kg	15%
0710.29.90	Other	35%	kg	15%
0710.30.00	Spinach, New Zealand spinach and orache spinach (garden spinach):			
0710.30.10	For use in industry	0%	kg	15%
0710.30.90	Other	35%	kg	15%
0710.40.00	Sweet corn:			
0710.40.10	For use in industry	0%	kg	15%
0710.40.90	Other	35%	kg	15%
0710.80.00	Other vegetables:			
0710.80.10	Beets, for use in industry	0%	kg	15%
0710.80.20	Beets, other	35%	kg	15%
0710.80.30	Carrots, for use in industry	0%	kg	15%
0710.80.40	Carrots, other	35%	kg	15%
0710.80.80	Other, for use in industry	0%	kg	15%
0710.80.90	Other	35%	kg	15%
0710.90.00	Mixtures of vegetables:			
0710.90.10	For use in industry	0%	kg	15%
0710.90.90	Other	35%	kg	15%
07.11	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.			
0711.20.00	Olives	20%	kg	15%
0711.40.00	Cucumbers and gherkins	20%	kg	15%
	Mushrooms and truffles:			

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
0711.51.00	Mushrooms of the genus <i>Agaricus</i>	20%	kg	15%
0711.59.00	Other	20%	kg	15%
0711.90.00	Other vegetables; mixtures of vegetables	20%	kg	15%
07.12	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.			
0712.20.00	Onions	20%	kg	15%
	Mushrooms, wood ears (<i>Auricularia spp.</i>), jelly fungi (<i>Tremella spp.</i>) and truffles:			
0712.31.00	Mushrooms of the genus <i>Agaricus</i>	20%	kg	15%
0712.32.00	Wood ears (<i>Auricularia spp.</i>)	20%	kg	15%
0712.33.00	Jelly fungi (<i>Tremella spp.</i>)	20%	kg	15%
0712.39.00	Other	20%	kg	15%
0712.90.00	Other vegetables; mixtures of vegetables:			
0712.90.10	Sweet corn, for sowing	Free	kg	5%
0712.90.90	Other	Free	kg	5%
07.13	Dried leguminous vegetables, shelled, whether or not skinned or split.			
0713.10.00	Peas (<i>Pisum Sativum</i>):			
0713.10.10	Pigeon peas	15%	kg	15%
0713.10.20	Split peas	15%	kg	15%
0713.10.30	Blackeye peas	15%	kg	15%
0713.10.90	Other peas	15%	kg	15%
0713.20.00	Chickpeas (<i>Garbanzos</i>)	15%	kg	15%
	Beans (<i>Vigna spp.</i> ; <i>Phaseolus spp.</i>):			
0713.31.00	Beans of the species <i>Vigna mungo</i> (L.) Hepper or <i>Vigna radiata</i> (L.) Wilczek	15%	kg	15%
0713.32.00	Small red (<i>adzuki</i>) beans (<i>Phaseolus or vigna angularis</i>)	15%	kg	15%
0713.33.00	Kidney beans, including white pea beans (<i>Phaseolus vulgaris</i>):			
0713.33.10	Red kidney beans	15%	kg	15%
0713.33.90	Other	15%	kg	15%
0713.39.00	Other	15%	kg	15%
0713.40.00	Lentils	15%	kg	15%
0713.50.00	Broad beans (<i>Vicia faba var. major</i>) and horse beans (<i>Vicia faba bar. Equina</i> , <i>Vicia faba var. Minor</i>)	15%	kg	15%
0713.90.00	Other:			
0713.90.10	All leguminous vegetables for sowing	15%	kg	15%
0713.90.90	Other	15%	kg	15%
07.14	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith.			
0714.10.00	Manioc (cassava)	40%	kg	15%
0714.20.00	Sweet potatoes	40%	kg	15%
0714.90.00	Other:			
0714.90.10	Arrowroot	40%	kg	15%

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
0714.90.20	Dasheens	40%	kg	15%
0714.90.30	Eddoes	40%	kg	15%
0714.90.40	Tannias	40%	kg	15%
0714.90.50	Yams	40%	kg	15%
0714.90.90	Other	40%	kg	15%



CHAPTER 8

EDIBLE FRUIT AND NUTS; PEEL OF CITRUS FRUIT OR MELONS

Notes

1. This Chapter does not cover inedible nuts or fruits.
2. Chilled fruits and nuts are to be classified in the same headings as the corresponding fresh fruits and nuts.
3. Dried fruit or dried nuts of this Chapter may be partially rehydrated or treated for the following purposes:
 - (a) For additional preservation or stabilisation (for example, by moderate heat treatment, sulphuring, the addition of sorbic acid or potassium sorbate);
 - (b) To improve or maintain their appearance (for example, by the addition of vegetable oil or small quantities of glucose syrup), provided that they retain the character of dried fruit or dried nuts.



HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
08.01	Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.			
	Coconuts:			
0801.11.00	Desiccated	40%	kg	15%
0801.19.00	Other:			
0801.19.10	In shell	40%	kg	15%
0801.19.90	Other	40%	kg	15%
	Brazil nuts:			
0801.21.00	In shell	25%	kg	15%
0801.22.00	Shelled	25%	kg	15%
	Cashew nuts:			
0801.31.00	In shell	25%	kg	15%
0801.32.00	Shelled	25%	kg	15%
08.02	Other nuts, fresh or dried, whether or not shelled or peeled.			
	Almonds:			
0802.11.00	In shell	25%	kg	15%
0802.12.00	Shelled	25%	kg	15%
	Hazelnuts or filberts (<i>Corylus spp.</i>):			
0802.21.00	In shell	25%	kg	15%
0802.22.00	Shelled	25%	kg	15%
	Walnuts:			
0802.31.00	In shell	25%	kg	15%
0802.32.00	Shelled	25%	kg	15%
0802.40.00	Chestnuts (<i>Castanea spp.</i>)	25%	kg	15%
0802.50.00	Pistachios	25%	kg	15%
0802.60.00	Macadamia nuts	5%	kg	15%

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
0802.90.00	Other:			
0802.90.10	Kola nuts	15%	kg	15%
0802.90.90	Other	15%	kg	15%
08.03.00	Bananas, including plantains, fresh or dried.			
0803.00.10	Bananas, fresh	40%	kg	15%
0803.00.20	Plantains, fresh	40%	kg	15%
0803.00.30	Bananas and plantains, dried	40%	kg	15%
08.04	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.			
0804.10.00	Dates	40%	kg	15%
0804.20.00	Figs	40%	kg	15%
0804.30.00	Pineapples	40%	kg	15%
0804.40.00	Avocados	40%	kg	15%
0804.50.00	Guavas, mangoes and mangosteens:			
0804.50.10	Guavas	40%	kg	15%
0804.50.20	Mangoes	40%	kg	15%
0804.50.30	Mangosteens	40%	kg	15%
08.05	Citrus fruit, fresh or dried.			
0805.10.00	Oranges	40%	kg	15%
0805.20.00	Mandarins (including tangerines and satsumas); clemintines, wilkings and similar citrus hybrids:			
0805.20.10	Ugli fruit	40%	kg	15%
0805.20.20	Ortaniques	40%	kg	15%
0805.20.90	Other	40%	kg	15%
0805.40.00	Grapefruit, including pomelos	40%	kg	15%
0805.50.00	Lemons (<i>Citrus limon</i> , <i>Citrus limonum</i>) and limes (<i>Citrus aurantifolia</i> , <i>Citrus latifolia</i>):			
0805.50.10	Lemons	40%	kg	15%
0805.50.20	Limes	40%	kg	15%
0805.90.00	Other	40%	kg	15%
08.06	Grapes, fresh or dried.			
0806.10.00	Fresh	10%	kg	15%
0806.20.00	Dried	25%	kg	15%
08.07	Melons (including watermelons) and papaw (papayas), fresh.			
	Melons (including watermelons):			
0807.11.00	Watermelons	40%	kg	15%
0807.19.00	Other:			
0807.19.10	Cantaloupes	40%	kg	15%
0807.19.20	Muskmelons	40%	kg	15%
0807.19.90	Other	40%	kg	15%
0807.20.00	Papaws (papayas)	40%	kg	15%
08.08	Apples, pears and quinces, fresh.			
0808.10.00	Apples	5%	kg	15%
0808.20.00	Pears and quinces	10%	kg	15%
08.09	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.			
0809.10.00	Apricots	10%	kg	15%
0809.20.00	Cherries	10%	kg	15%
0809.30.00	Peaches, including nectarines	10%	kg	15%
0809.40.00	Plums and sloes	10%	kg	15%
08.10	Other fruit, fresh.			
0810.10.00	Strawberries	10%	kg	15%
0810.20.00	Raspberries, blackberries, mulberries and Loganberries	10%	kg	15%
0810.40.00	Cranberries, bilberries and other fruits of the genus <i>Vaccinium</i>	10%	kg	15%

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
0810.50.00	Kiwifruit	10%	kg	15%
0810.60.00		10%	kg	15%
	Durians			
0810.90.00	Other:			
0810.90.10	Sapodillas	40%	kg	15%
0810.90.20	Golden apples	40%	kg	15%
0810.90.30	Passion fruit	40%	kg	15%
0810.90.40	Soursop	40%	kg	15%
0810.90.50	Breadfruit	40%	kg	15%
0810.90.60	Carambolas	40%	kg	15%
0810.90.70	Akee (ackee) (<i>Blighia sapida koenig</i>)	40%	kg	15%
0810.90.80	Christophine (Choyote)	40%	kg	15%
0810.90.90	Other	40%	kg	15%
08.11	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter.			
0811.10.00	Strawberries	25%	kg	15%
0811.20.00	Raspberries, blackberries, mulberries and loganberries, black, white or red currants and gooseberries	25%	kg	15%
0811.90.00	Other:			
0811.90.10	Pineapples	25%	kg	15%
0811.90.20	West Indian cherries (<i>Malpighia punicefolia L.</i>)	25%	kg	15%
0811.90.30	Suriname cherries (<i>Eugenia uniflora</i>)	25%	kg	15%
0811.90.90	Other	25%	kg	15%
08.12	Fruit and nuts provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.			
0812.10.00	Cherries	25%	kg	15%
0812.90.00	Other:			
0812.90.10	Pineapples	25%	kg	15%
0812.90.90	Other	25%	kg	15%
08.13	Fruit, dried, other than that of headings 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter.			
0813.10.00	Apricots	25%	kg	15%
0813.20.00	Prunes	25%	kg	15%
0813.30.00	Apples	25%	kg	15%
0813.40.00	Other fruit	25%	kg	15%
0813.50.00	Mixtures of nuts or dried fruits of this Chapter	25%	kg	15%
0814.00.00	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions.			
0814.00.10	Of citrus	25%	kg	15%
0814.00.90	Other	25%	kg	15%

CHAPTER 9

COFFEE, TEA, MATÉ AND SPICES

Notes

1. Mixtures of the products of headings 09.04 to 09.10 are to be classified as follows:
 - (a) Mixtures of two or more of the products of the same heading are to be classified in that heading;
 - (b) Mixtures of two or more of the products of different headings are to be classified in heading 09.10.

The addition of other substances to the products of headings 09.04 to 09.10 (or to the mixtures referred to in paragraph (a) or (b) above) shall not affect their classification provided the resulting mixtures retain the essential character of the goods of those headings. Otherwise such mixtures are not classified in this Chapter; those constituting mixed condiments or mixed seasonings are classified in heading 21.03.

2. This Chapter does not cover Cubeb pepper (*Piper cubeba*) or other products of heading 12.11.

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
09.01	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.			
	Coffee, not roasted:			
0901.11.00	Not decaffeinated:			
0901.11.10	Beans for blending	5%	kg	15%
0901.11.90	Other	40%	kg	15%
0901.12.00	Decaffeinated:			
0901.12.10	Beans for blending	5%	kg	15%
0901.12.90	Other	40%	kg	15%
	Coffee, roasted:			
0901.21.00	Not decaffeinated	40%	kg	15%
0901.22.00	Decaffeinated	40%	kg	15%
0901.90.00	Other:			
0901.90.10	Coffee husks and skins	40%	kg	15%
0901.90.20	Coffee substitutes containing coffee in any Proportions	40%	kg	15%
09.02	Tea, whether or not flavoured.			
0902.10.00	Green tea (not fermented) in immediate packings of a content not exceeding 3 kg	5%	kg	15%
0902.20.00	Other green tea (not fermented)	5%	kg	15%
0902.30.00	Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg	5%	kg	15%

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
0902.40.00	Other black tea (fermented) and other partly fermented tea	5%	kg	15%
0903.00.00 09.04	Maté. Pepper of the genus <i>Piper</i> dried or crushed or ground fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>.	5%	kg	15%
	Pepper:			
0904.11.00	Neither crushed nor ground	40%	kg	15%
0904.12.00	Crushed or ground	40%	kg	15%
0904.20.00	Fruits of the genus <i>Capsium</i> or of the genus <i>Pimenta</i> , dried or crushed or ground:			
0904.20.10	Paprika	15%	kg	15%
0904.20.20	Pimento (allspice)	40%	kg	15%
0904.20.90	Other	15%	kg	15%
0905.00.00 09.06	Vanilla. Cinnamon and cinnamon-tree flowers.	15%	kg	15%
	Neither crushed nor ground			
0906.11.00	Cinnamon(<i>Cinnamomum zeylanicum Blume</i>)	40%	kg	15%
0906.19.00	Other	40%	kg	15%
0906.20.00	Crushed or ground	40%	kg	15%
0907.00.00 09.08	Cloves (whole fruit, cloves and stems). Nutmeg, mace and cardamoms.	40%	kg	15%
0908.10.00	Nutmeg	40%	kg	15%
0908.20.00	Mace	40%	kg	15%
0908.30.00	Cardamoms	15%	kg	15%
09.09	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries.			
0909.10.00	Seeds of anise or badian	15%	kg	15%
0909.20.00	Seeds of coriander	5%	kg	15%
0909.30.00	Seeds of cumin	5%	kg	15%
0909.40.00	Seeds of caraway	5%	kg	15%
0909.50.00	Seeds of fennel; juniper berries	5%	kg	15%
09.10	Ginger, saffron, turmeric (<i>curcuma</i>), thyme, bay leaves, curry and other spices.			
0910.10.00	Ginger	40%	kg	15%
0910.20.00	Saffron	40%	kg	15%
0910.30.00	Turmeric (<i>curcuma</i>)	40%	kg	15%
	Other spices:			
0910.91.00	Mixtures referred to in Note 1 (b) to this Chapter	15%	kg	15%
0910.99.00	Other:			
0910.99.10	Thyme	50%	kg	15%
0910.99.20	Bay leaves	50%	kg	15%
0910.99.30	Curry	50%	kg	15%
0910.99.90	Other	15%	kg	15%



CHAPTER 10

CEREAL

Notes

1. (A) The products specified in the headings of this Chapter are to be classified in those headings only if grains are present, whether or not in the ear or on the stalk.
- (B) The Chapter does not cover grains, which have been hulled or otherwise worked. However, rice, husked, milled, polished, glazed, parboiled or broken remains classified in heading 10.06.
2. Heading 10.05 does not cover sweet corn (Chapter 7).

Subheading Note

1. The term "*durum wheat*" means wheat of the *Triticum durum* species and the hybrids derived from the inter-specific crossing of *Triticum durum* which have the same number (28) of chromosomes as that species.

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
10.01	Wheat and meslin.			
1001.10.00	Durum wheat	Free	kg	15%
1001.90.00	Other	Free	kg	15%
1002.00.00	Rye.	Free	kg	15%
1003.00.00	Barley.	Free	kg	15%
1004.00.00	Oats.	Free	kg	5%
10.05	Maize (corn).			
1005.10.00	Seed	Free	kg	15%
1005.90.00	Other	5%	kg	5%
10.06	Rice.			
1006.10.00	Rice in the husk (paddy or rough):			
1006.10.10	For sowing	Free	kg	5%
1006.10.90	Other	Free	kg	5%
1006.20.00	Husked (brown) rice:			
1006.20.10	White rice, in packages for retail sale	Free	kg	5%
1006.20.20	Other white rice	Free	kg	5%
1006.20.30	Parboiled rice, in packages for retail sale	Free	kg	5%
1006.20.40	Other parboiled rice	Free	kg	5%
1006.30.00	Semi-milled or wholly milled rice, whether or not polished or glazed:			
1006.30.10	Semi-milled white rice, in packages of not	Free	kg	5%
1006.30.20	Other semi-milled white rice	Free	kg	5%
1006.30.30	Semi-milled parboiled rice, in packages of more than 10 kg	Free	kg	5%
1006.30.40	Other semi-milled parboiled rice	Free	kg	5%
1006.30.50	Wholly milled white rice, in packages of not	Free	kg	5%

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
1006.30.60	more than 10 kg Other wholly milled white rice	Free	kg	5%
1006.30.70	Wholly milled parboiled rice, in packages of not more than 10 kg	Free	kg	5%
1006.30.80	Other wholly milled parboiled rice	Free	kg	5%
1006.40.00	Broken rice:			
1006.40.10	In packages for retail sale	Free	kg	5%
1006.40.90	Other broken rice	Free	kg	5%
1007.00.00	Grain Sorghum.			
1007.00.10	Seed	Free	kg	15%
1007.00.90	Other	40%	kg	15%
10.08	Buckwheat, millet and canary seed; other cereals.			
1008.10.00	Buckwheat	5%	kg	15%
1008.20.00	Millet	5%	kg	15%
1008.30.00	Canary seed	5%	kg	15%
1008.90.00	Other cereals	5%	kg	15%

CHAPTER 11
PRODUCTS OF THE MILLING INDUSTRY; MALT;
STARCHES; INULIN; WHEAT GLUTEN

Notes

1. This Chapter does not cover:
 - (a) Roasted malt put up as coffee substitutes (heading 09.01 or 21.01);
 - (b) Prepared flours, groats, meals or starches of heading 19.01;
 - (c) Corn flakes or other products of heading 19.04;
 - (c) Vegetables, prepared or preserved, of heading 20.01, 20.04 or 20.05;
 - (e) Pharmaceutical products (Chapter 30); or
 - (f) Starches having the character of perfumery, cosmetic or toilet preparations (Chapter 33).

2. (A) Products from the milling of the cereals listed in the table below fall in this Chapter if they have, by weight on the dry product:
 - (a) a starch content (determined by the modified Ewers polarimetric method) exceeding that indicated in Column (2); and
 - (b) an ash content (after deduction of any added minerals) not exceeding that indicated in Column (3).

Otherwise, they fall in heading 23.02. However, germ of cereals, whole, rolled, flaked or ground, is always classified in heading 11.04.

- (B) Products falling in this Chapter under the above provisions shall be classified in heading 1101.00 or 11.02 if the percentage passing through a woven metal wire cloth sieve with the aperture indicated in Column (4) or (5) is not less, by weight, than that shown against the cereal concerned.

Otherwise, they fall in heading 11.03 or 11.04.

CEREAL	STARCH CONTENT	ASH CONTENT	RATE OF PASSAGE THROUGH A SIEVE WITH AN APERTURE OF	
			315 MICROMETRES (MICRONS)	500 MICROMETRES (MICRONS)
(1)	(2)	(3)	(4)	(5)
Wheat and rye...	45%	2.5%	80%	-
Barley....	45%	3%	80%	-
Oats....	45%	5%	80%	-
Maize (corn and grain Sorghum....	45%	2%	-	90%
Rice....	45%	1.6%	80%	-
Buckwheat....	45%	4%	80%	-

3. For the purposes of heading 11.03, the terms “groats” and “meal” mean products obtained by the fragmentation of cereal grains of which:

- (a) In the case of maize (corn) products, at least 95% by weight passes through a woven metal wire cloth sieve with an aperture of 2 mm;
- (b) In the case of other cereal products, at least 95% by weight passes through a woven metal sive cloth sieve with an aperture of 1.25 mm.



HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
1101.00.00	Wheat or meslin flour.			
1101.00.10	Of durum Wheat	0%	kg	5%
1101.00.90	Other	Free	kg	5%
11.02	Cereal flours other than of wheat or meslin.			
1102.10.00	Rye flour	5%	kg	15%
1102.20.00	Maize (corn) flour	5%	kg	15%
1102.90.00	Other:			
1102.90.10	Rice Flour	40%	kg	15%
1102.90.90	Other	5%	kg	15%
11.03	Cereal groats, meal and pellets.			
	Groats and meal:			
1103.11.00	Of wheat	5%	kg	15%
1103.13.00	Of maize (corn)	5%	kg	15%
1103.19.00	Of other cereals	5%	kg	15%
1103.20.00	Pellets	5%	kg	15%
11.04	Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 10.06 germ of cereals, whole, rolled, flaked or ground.			
	Rolled or flaked grains:			
1104.12.00	Of oats	5%	kg	15%
1104.19.00	Of other cereals	5%	kg	15%
	Other worked grains (for example, hulled, pearled, sliced or kibbled):			
1104.22.00	Of oats	5%	kg	15%
1104.23.00	Of maize (corn)	5%	kg	15%
1104.29.00	Of other cereals	5%	kg	15%
1104.30.00	Germ of cereals, whole, rolled, flaked or ground	5%	kg	15%
11.05	Flour, meal, powder, flakes, granules and pellets of potatoes.			
1105.10.00	Flour, meal and powder	15%	kg	15%
1105.20.00	Flakes, granules and pellets	15%	kg	15%
11.06	Flour, meal and powder of the dried leguminous vegetables of heading 07.13, of sago or of roots or tubers of heading 07.14 or of the products of Chapter 8.			
1106.10.00	Of the dried leguminous vegetables of heading 07.13	5%	kg	15%
1106.20.00	Of sago or of roots of tubers of heading 07.14:			
1106.20.10	Of manioc (cassava)	40%	kg	15%
1106.20.20	Arrowroot flour	40%	kg	15%
1106.20.90	Other	5%	kg	15%

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
1106.30.00	Of the products of Chapter 8:			
1106.30.10	Banana flour	40%	kg	15%
1106.30.20	Plantain flour	40%	kg	15%
1106.30.90	Other	5%	kg	15%
11.07	Malt, whether or not roasted.			
1107.10.00	Not roasted:			
1107.10.10	Malt flour	Free	kg	15%
1107.10.90	Other	Free	kg	15%
1107.20.00	Roasted:			
1107.20.10	Malt flour	Free	kg	15%
1107.20.90	Other	Free	kg	15%
11.08	Starches; inulin.			
	Starches:			
1108.11.00	Wheat starch	15%	kg	15%
1108.12.00	Maize (corn) starch	15%	kg	15%
1108.13.00	Potato starch	15%	kg	15%
1108.14.00	Manioc (cassava) starch	15%	kg	15%
1108.19.00	Other starches:			
1108.19.10	Arrowroot starch	40%	kg	15%
1108.19.90	Other	5%	kg	15%
1108.20.00	Inulin	5%	kg	15%
1109.00.00	Wheat gluten, whether or not dried.	5%	kg	15%



CHAPTER 12

OIL SEEDS AND OLEAGINOUS FRUITS; MISCELLANEOUS GRAINS, SEEDS AND FRUIT; INDUSTRIAL OR MEDICINAL PLANTS; STRAW AND FODDER

Notes

1. Heading 12.07 applies, *inter alia*, to palm nuts and kernels, cotton seeds, castor oil seeds, sesamum seeds, mustard seeds, safflower seeds, poppy seeds and shea nuts (karite nuts). It does not apply to products of heading 08.01 or 08.02 or to olives (Chapter 7 or Chapter 20).
2. Heading 12.08 applies not only to non-defatted flours and meals but also to flours and meals, which have been partially defatted or defatted and wholly or partially refatted with their original oils. It does not, however, apply to residues of headings 23.04 to 23.06.
3. For the purposes of heading 12.09, beet seeds, grass and other herbage seeds, seeds of ornamental flowers, vegetable seeds, seeds of forest trees, seeds of fruit trees, seeds of vetches (other than those of the species *Vicia faba*) or of lupines are to be regarded as "seeds of a kind used for sowing".

Heading 12.09 does not, however, apply to the following even if for sowing:

- (a) Leguminous vegetables or sweet corn (Chapter 7);
 - (b) Spices or other products of Chapter 9;
 - (c) Cereals (Chapter 10); or
 - (d) Products of headings 12.01 to 12.07 or 12.11.
4. Heading 12.11 applies, *inter alia*, to the following plants or parts thereof: basil, borage, ginseng, hyssop, liquorice, all species of mint, rosemary, rue, sage and wormwood.

Heading 12.11 does not, however, apply to:

- (a) Medicaments of Chapter 30;
 - (b) Perfumery, cosmetic or toilet preparations of Chapter 33; or
 - (c) Insecticides, fungicides, herbicides, disinfectants or similar products of heading 38.08.
5. For the purposes of heading 12.12, the term "seaweeds and other algae" does not include:
 - (a) Dead single-cell micro-organisms of heading 21.02;
 - (b) Cultures of micro-organisms of heading 30.02; or
 - (c) Fertilisers of heading 31.01 or 31.05.

Subheading Notes

For the purposes of subheading 1205.10, the expression “low erucic acid, rape or colza seeds” means rape or colza seeds yielding a fixed oil which has an erucic acid content of less than 2% by weight and yielding a solid component which contains less than 30 micromoles of glucosinolates per gram.



HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
1201.00	Soya beans, whether or not broken.			
1201.00.10	For sowing	Free	kg	15%
1201.00.90	Other	25%	kg	15%
12.02	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken.			
1202.10.00	In shell	30%	kg	15%
1202.20.00	Shelled, whether or not broken:			
1202.20.10	For sowing	Free	kg	15%
1202.20.90	Other	30%	kg	15%
1203.00.00	Copra.	40%	kg	15%
1204.00.00	Linseed, whether or not broken.			
1204.00.10	For sowing	Free	kg	15%
1204.00.90	Other	5%	kg	15%
12.05	Rape or colza seeds, whether or not broken.			
1205.10.00	Low erucic acid rape or colza seeds:			
1205.10.10	For sowing	0%	kg	15%
1205.10.20	Other	5%	kg	15%
1205.90.00	Other	5%	kg	15%
1206.00.00	Sunflower seeds, whether or not broken.			
1206.00.10	For sowing	Free	kg	15%
1206.00.90	Other	5%	kg	15%
12.07	Other oil seeds and oleaginous fruits, whether or not broken.			
1207.20.00	Cotton seeds:			
1207.20.10	For sowing	Free	kg	15%
1207.20.90	Other	5%	kg	15%
1207.40.00	Sesamum seeds:			
1207.40.10	For sowing	Free	kg	15%
1207.40.90	Other	5%	kg	15%
1207.50.00	Mustard seeds	5%	kg	15%
	Other:			
1207.91.00	Poppy seeds	5%	kg	15%
1207.99.00	Other:			
1207.99.10	For sowing	Free	kg	15%
1207.99.90	Other	5%	kg	15%
12.08	Flours and meals of oil seeds or oleaginous fruits, other than those of mustard.			
1208.10.00	Of soya beans	15%	kg	15%
1208.90.00	Other:			
1208.90.10	Of ground-nuts	Free	kg	15%
1208.90.20	Of copra	15%	kg	15%
1208.90.30	Of palm nuts or kernels	Free	kg	15%
1208.90.40	Of linseed	Free	kg	15%
1208.90.50	Of cotton seeds	Free	kg	15%
1208.90.60	Of castor oil seeds	Free	kg	15%

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
1208.90.90 12.09	Other Seeds, fruit, spores of a kind used for sowing.	Free	kg	15%
1209.10.00	Sugar beet seed	Free	kg	15%
	Seeds of forage plants:			
1209.21.00	Lucerne (alfalfa) seed	Free	kg	15%
1209.22.00	Clove (<i>Trifolium spp.</i>) seed	Free	kg	15%
1209.23.00	Fescue seed	Free	kg	15%
1209.24.00	Kentucky blue grass (<i>Poa pratensis L.</i>) seed	Free	kg	15%
1209.25.00	Rye grass(<i>Lolium multiflorum Lam., Lolium perenne L.</i>) seed	Free	kg	15%
1209.29.00	Other	Free	kg	15%
1209.30.00	Seeds of herbaceous plants cultivated principally for their flowers	Free	kg	15%
1209.90.00	Other:			
1209.91.00	Vegetable seeds	Free	kg	5%
1209.99.00	Other	Free	kg	15%
12.10	Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin.			
1210.10.00	Hop cones, neither ground nor powdered nor in the form of pellets	5%	kg	15%
1210.20.00	Hops cones, ground, powdered or in the form of pellets; lupulin	5%	kg	15%
12.11	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, crushed or powdered.			
1211.20.00	Ginseng roots	5%	kg	15%
1211.30.00	Coca leaf	5%	kg	15%
1211.40.00	Poppy straw	5%	kg	15%
1211.90.00	Other:			
1211.90.10	Tonka beans	5%	kg	15%
1211.90.20	Sarsaparilla	5%	kg	15%
1211.90.30	Aloe vera	5%	kg	15%
1211.90.40	Quassia chips	5%	kg	15%
12.12	Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety <i>Cichorium intybus sativum</i> of a kind used primarily for human consumption, not elsewhere specified or included.			
1212.20.00	Seaweeds and other algae	5%	kg	15%
	Other:			
1212.91.00	Sugar beet	10%	kg	15%
1212.99.00	Other:			
1212.99.10	Chicory roots, fresh or dried, whole or cut, Unroasted	5%	kg	15%
1212.99.20	Mauby bark	5%	kg	15%
1212.99.30	Sugar cane	10%	kg	15%
1212.99.90	Other	5%	kg	15%

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
1213.00.00	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets.	Free	kg	15%
12.14	Swedes, mangolds, fodder roots, hay, Lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets.			
1214.10.00	Lucerne (alfalfa) meal and pellets	Free	kg	15%
1214.90.00	Other	Free	kg	15%



CHAPTER 13

LAC; GUMS, RESINS AND OTHER VEGETABLE SAPS AND EXTRACTS

Note

1. Heading 13.02 applies, *inter alia*, to liquorice extract and extract of pyrethrum, extract of hops, extract of aloes and opium.

The heading does not apply to:

- (a) Liquorice extract containing more than 10% by weight of sucrose or put up as confectionery (heading 17.04);
- (b) Malt extract (heading 19.01);
- (c) Extracts of coffee, tea or maté (heading 21.01);
- (d) Vegetable saps or extracts constituting alcoholic beverages (Chapter 22);
- (e) Camphor, glycyrrhizin or other products of heading 29.14 or 29.38;
- (f) Concentrates of poppy straw containing not less than 50% by weight of alkaloids (heading 29.39);
- (g) Medicaments of heading 30.03 or 30.04 or blood-grouping reagents (heading 30.06);
- (h) Tanning or dyeing extracts (heading 32.01 or 32.03);
- (i) Essential oils, concretes, absolutes, resinoids, extracted oleoresins, aqueous distillates or aqueous solutions of essential oils or preparations based on odoriferous substances of a kind used for the manufacture of beverages (Chapter 33); or
- (j) Natural rubber, balata, gutta-percha, guayule, chicle or similar natural gums (heading 40.01).

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
13.01	Lac; natural gums, resins, gum-resins and oleoresin (for example, balsams).			
1301.20.00	Gum Arabic	5%	kg	15%
1301.90.00	Other:			
1301.90.10	Gum-resins	5%	kg	15%
1301.90.90	Other	5%	kg	15%
13.02	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar			

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
	and other mucilages and thickeners, whether or not modified, derived from vegetable products.			
	Vegetable saps and extracts:			
1302.11.00	Opium	5%	kg	15%
1302.12.00	Of liquorice	5%	kg	15%
1302.13.00	Of hops	5%	kg	15%
1302.19.00	Other:			
1302.19.10	Aloe vera extract	5%	kg	15%
1302.19.90	Other	5%	kg	15%
1302.20.00	Pectic substances, pectinates and pectates	5%	kg	15%
1302.30.00	Mucilages and thickeners, whether or not modified, derived from vegetable products:			
1302.31.00	Agar-agar	5%	kg	15%
1302.32.00	Mucilages and thickeners, whether or not modified, derived from locus beans, locust bean seeds or guar seeds	5%	kg	15%
1302.39.00	Other	5%	kg	15%

CHAPTER 14

VEGETABLE PLAITING MATERIALS; VEGETABLE PRODUCTS NOT ELSEWHERE SPECIFIED OR INCLUDED

Notes

1. This Chapter does not cover the following products which are to be classified in Section XI: vegetable materials or fibres of vegetable materials of a kind used primarily in the manufacture of textiles, however prepared, or other vegetable materials which have undergone treatment so as to render them suitable for use only as textile materials.
2. Heading 14.01 applies, *inter alia*, to bamboos (whether or not split, sawn lengthwise, cut to length, rounded at the ends, bleached, rendered non-inflammable, polished or dyed), split osier, reeds and the like, to rattan cores and to drawn or split rattans. The heading does not apply to chipwood (heading 44.04).
3. Heading 14.02 does not apply to wood wool (heading 44.05.00.00) and prepared knots or tufts for broom or brush making (heading 96.93).

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
14.01	Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark).			
1401.10.00	Bamboos	15%	kg	15%
1401.20.00	Rattans	15%	kg	15%
1401.90.00	Other	15%	kg	15%
(14.02)				
(14.03)				
14.04	Vegetable products not elsewhere specified or included.			
1404.20.00	Cotton linters	5%	kg	15%
1404.90.00	Other	5%	kg	15%

SECTION III

ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES

CHAPTER 15

ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES

Notes

1. This Chapter does not cover:
 - (a) Pig fat or poultry fat of heading 02.09.00.00;
 - (b) Cocoa butter, fat or oil (heading 18.04.00.00);
 - (c) Edible preparations containing by weight more than 15% of the products of heading 04.05 (generally Chapter 21);
 - (d) Greaves (heading 23.01) or residues of headings 23.04.00.00 to 23.06;
 - (e) Fatty acids, prepared waxes, medicaments, paints, varnishes, soap, perfumery, cosmetic or toilet preparations, sulphonated oils or other goods of Section VI; or
 - (f) Factice derived from oils (heading 40.02).
2. Heading 15.09 does not apply to oils obtained from olives by solvent extraction (heading 15.10.00).
3. Heading 1518.00.00 does not cover fats or oils or their fractions, merely denatured, which are to be classified in the heading appropriate to the corresponding undenatured fats and oils and their fractions.
4. Soap-stocks, oil foots and dregs, stearin pitch, glycerol pitch and wool grease residues fall in heading 1522.00.00

Subheading Notes

For the purposes of subheadings 1514.11.00 and 1514.19.00, the expression “low erucic acid rape or colza oil” means the fixed oil, which has an erucic acid content of less than 2% by weight.

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
1501.00.00	Pig fat (including lard) and poultry fat, other than that of heading 0209.00 or 15.03.			
1501.00.10	Lard	5%	kg	15%
1501.00.90	Other	5%	kg	15%
1502.00.00	Fats of bovine animals, sheep or goats, other than those of heading 15.03.			
1502.00.10	Tallow	5%	kg	15%
1502.00.90	Other	5%	kg	15%
1503.00	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.			
1503.00.10	Tallow oil	40%	kg	5%
1503.00.90	Other	40%	kg	5%
15.04	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified.			
1504.10.00	Fish-liver oils and their fractions	5%	kg	5%
1504.20.00	Fats and oils and their fractions, of fish, other than liver oils	5%	kg	5%
1504.30.00	Fats and oils and their fractions, of marine Mammals	5%	kg	5%
1505.00.00	Wool grease and fatty substances derived therefrom (including lanolin).	5%	kg	5%
1506.00.00	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.	5%	kg and l	5%
15.07	Soya-bean oil and its fractions, whether or not refined, but not chemically modified.			
1507.10.00	Crude oil, whether or not degummed	15%	kg and l	5%
1507.90.00	Other	15%	kg and l	5%
15.08	Ground-nut oil and its fractions, whether or not refined, but not chemically modified.			
1508.10.00	Crude oil	15%	kg and l	5%
1508.90.00	Other	15%	kg and l	5%
15.09	Olive oil and its fractions, whether or not refined, but not chemically modified.			
1509.10.00	Virgin	15%	kg and l	5%
1509.90.00	Other	15%	kg and l	5%
1510.00.00	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15.09.			
1510.00.10	Crude oil	15%	kg and l	5%
1510.00.90	Other	15%	kg and l	5%
15.11	Palm oil and its fractions, whether or not refined, but not chemically modified.			
1511.10.00	Crude oil	15%	kg and l	5%
1511.90.00	Other:			
1511.90.10	Palm stearin	5%	kg and l	5%
1511.90.90	Other	15%	kg and l	5%
15.12	Sunflower-seed, safflower or cotton-seed oil			

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
	and fractions thereof, whether or not refined, but not chemically modified.			
	Sunflower-seed or safflower oil and fractions thereof:			
1512.11.00	Crude oil	15%	kg and l	5%
1512.19.00	Other	15%	kg and l	5%
	Cotton-seed oil and its fractions:			
1512.21.00	Crude oil, whether or not gossypol has been Removed	15%	kg and l	5%
1512.29.00	Other	15%	kg and l	5%
15.13	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.			
	Coconut (copra) oil and its fractions:			
1513.11.00	Crude Oil	40%	kg and l	5%
1513.19.00	Other	40%	kg and l	5%
1513.20.00	Palm kernel or babassu oil and fractions thereof:			
1513.21.00	Crude oil	40%	kg and l	5%
1513.29.00	Other	40%	kg and l	5%
15.14	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.			
	Low erucic acid rape or colza oil and its fraction:			
1514.11.00	Crude oil	15%	kg and l	5%
1514.19.00	Other	15%	kg and l	5%
	Other:			
1514.91.00	Crude oil	15%	kg ad l	5%
1514.99.00	Other	15%	kg and l	5%
15.15	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.			
	Linseed oil and its fractions:			
1515.11.00	Crude oil	5%	kg and l	5%
1515.19.00	Other	40%	kg and l	5%
	Maize (corn) oil and its fractions:			
1515.21.00	Crude oil	40%	kg and l	5%
1515.29.00	Other	15%	kg and l	5%
1515.30.00	Castor oil and its fractions	5%	kg and l	5%
1515.50.00	Sesame oil and its fractions	40%	kg and l	5%
1515.90.00	Other	40%	kg and l	5%

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
1515.90.10	Tung oil and its fractions	5%	kg and l	5%
1515.90.90	Other	40%	kg and l	5%
15.16	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.			
1516.10.00	Animals fats and oils and their fractions:			
1516.10.10	Fish fats and oils and their fractions	40%	kg	5%
1516.10.90	Other	40%	kg	5%
1516.20.00	Vegetable fats and oils and their fractions	40%	kg	5%
15.17	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 15.16.			
1517.10.00	Margarine, excluding liquid margarine	15%	kg	15%
1517.90.00	Other:			
1517.90.10	Imitation lard and lard substitutes (shortening)	15%	kg	15%
1517.90.90	Other	15%	kg	15%
1518.00.00	Animal or vegetable fats and oils and their fractions, boiled, oxidized, dehydrated, sulphurised, blown, polymerized by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 15.16; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included.	5%	kg	5%
(15.19)				
1520.00.00	Glycerol, crude; glycerol waters and glycerol lyes.	5%	kg and l	5%
15.21	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured.			
1521.10.00	Vegetable waxes	5%	kg	5%
1521.90.00	Other	5%	kg	5%
1522.00.00	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.	5%	Kg	5%



SECTION IV

PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES

Note

1. In this Section the term "pellets" means products, which have been agglomerated either directly by compression or by the addition of a binder in a proportion not exceeding 3% by weight.

CHAPTER 16

PREPARATIONS OF MEAT, OF FISH OR OF CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES

Notes

1. This Chapter does not cover meat, meat offal, fish, crustaceans, molluscs or other aquatic invertebrates, prepared or preserved by the processes specified in Chapter 2 or 3 or heading 05.04.
2. Food preparations fall in this Chapter provided that they contain more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof. In cases where the preparation contains two or more of the products mentioned above, it is classified in the heading of Chapter 16 corresponding to the component or components, which predominate by weight. These provisions do not apply to the stuffed products of heading 19.02 or to the preparations of heading 21.03 or 21.04.

Subheading Notes

1. For the purposes of subheading 1602.10.00, the expression "homogenised preparations" means preparations of meat, meat offal or blood, finely homogenised, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients, which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of meat or meat offal. This subheading takes precedence over all other subheadings of heading 16.02.
2. The fish and crustaceans specified in the subheadings of heading 16.04 or 16.05 under their common names only are of the same species as those mentioned in Chapter 3 under the same name.

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
1601.00	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.			
1601.00.10	Chicken sausages, canned	10%	kg	15%
1601.00.20	Other chicken sausages	10%	kg	15%
1601.00.30	Salami sausages	0%	kg	15%
1601.00.40	Other sausages, canned	10%	kg	15%
1601.00.90	Other	10%	kg	15%
16.02	Other prepared or preserved meat, meat offal or blood.			
1602.10.00	Homogenised preparations:			
1602.10.10	For use in the production of chicken sausages	5%	kg	15%
1602.10.20	Preparations for infant use, put up for retail sale	10%	kg	15%
1602.10.90	Other	10%	kg	15%
1602.20.00	Of liver of any animal	10%	kg	15%
	Of poultry of heading 01.05:			
1602.31.00	Of turkeys:			
1602.31.10	Cured or smoked	10%	kg	15%
1602.31.90	Other	10%	kg	15%
1602.32.00	Of fowls of the species <i>Gallus domesticus</i>	10%	kg	15%
1602.39.00	Other	10%	kg	15%
	Of swine:			
1602.41.00	Hams and cuts thereof	10%	kg	15%
1602.42.00	Shoulders and cuts thereof	10%	kg	15%
1602.49.00	Other, including mixtures:			
1602.49.10	Luncheon meat	10%	kg	15%
1602.49.90	Other	10%	kg	15%
1602.50.00	Of bovine animals:			
1602.50.10	Canned corned beef	5%	kg	5%
1602.50.90	Other	10%	kg	15%
1602.90.00	Other, including preparations of blood of any animal:			
1602.90.10	Corned mutton	5%	kg	15%
1602.90.90	Other	10%	kg	15%
1603.00.00	Extracts and juices of meat, fish or crustacean, mollusks or other aquatic invertebrates.	5%	kg	15%
16.04	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.			
	Fish, whole or in pieces, but not minced:			
1604.11.00	Salmon	20%	kg	15%
1604.12.00	Herring	5%	kg	5%
1604.13.00	Sardines, sardinella and brisling or sprats:			
1604.13.10	Sardines	5%	kg	5%
1604.13.20	Sardinella and brisling or sprats	5%	kg	15%
1604.14.00	Tunas, skipjack and bonito (<i>Sarda spp.</i>):			
1604.14.10	Tunas	5%	kg	5%
1604.14.20	Skipjack and bonito	20%	kg	15%
1604.15.00	Mackerel	5%	kg	5%
1604.16.00	Anchovies	20%	kg	15%
1604.19.00	Other	20%	kg	15%
1604.20.00	Other prepared or preserved fish	20%	kg	15%
1604.30.00	Caviar and caviar substitutes:			
1604.30.10	Caviar	20%	kg	15%

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
1604.30.20 16.05	Caviar substitutes Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.	20%	kg	15%
1605.10.00	Crab	20%	kg	15%
1605.20.00	Shrimps and prawns	20%	kg	15%
1605.30.00	Lobster	20%	kg	15%
1605.40.00	Other crustaceans:			
1605.40.10	Conch	20%	kg	15%
1605.40.90	Other	20%	kg	15%
1605.90.00	Other	20%	kg	15%



CHAPTER 17

SUGARS AND SUGAR CONFECTIONERY

Note

1. This Chapter does not cover:
 - (a) Sugar confectionery containing cocoa (heading 18.06);
 - (b) Chemically pure sugars (other than sucrose, lactose, maltose, glucose and fructose) or other products of heading 2940.00.00; or
 - (c) Medicaments or other products of Chapter 30.

Subheading Note

1. For the purposes of subheadings 1701.11.00 and 1701.12.00, "raw sugar" means sugar whose content of sucrose by weight, in the dry state, corresponds to a polarimeter reading of less than 99.5°.

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
17.01	Cane and beet sugar and chemically pure sucrose, in solid form.			
	Raw sugar not containing added flavouring or colouring:			
1701.11.00	Cane Sugar	0%	kg	5%
1701.12.00	Beet sugar	40%	kg	15%
	Other:			
1701.91.00	Containing added flavouring or colouring matter	15%	kg	15%
1701.99.00	Other:			
1701.99.10	Icing sugar	20%	kg	15%
1701.99.90	Other	15%	kg	15%
17.02	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colour matter; artificial honey, whether or not mixed with natural honey; caramel.			
	Lactose and lactose syrup:			
1702.11.00	Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated the dry matter	15%	kg	15%
1702.19.00	Other	15%	kg	15%
1702.20.00	Maple sugar and maple syrup	40%	kg	15%
1702.30.00	Glucose and glucose syrup, not the dry state less than 20% by weight of fructose	15%	kg	15%
1702.40.00	Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar	15%	kg	15%
1702.50.00	Chemically pure fructose	15%	kg	15%

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
1702.60.00	Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar	15%	kg	15%
1702.90.00	Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose:			
1702.90.10	Syrup of cane sugar	40%	kg	15%
1702.90.20	Caramel	40%	kg	15%
1702.90.90	Other	40%	kg	15%
17.03	Molasses resulting from the extraction or refining of sugar.			
1703.10.00	Cane molasses:			
1703.10.10	Inedible	15%	kg and l	15%
1703.10.20	Edible	15%	kg and l	15%
1703.90.00	Other	15%	kg and l	15%
17.04	Sugar confectionery (including white chocolate), not containing cocoa.			
1704.10.00	Chewing gum, whether or nut sugar-coated	20%	kg	15%
1704.90.00	Other	20%	kg	15%



CHAPTER 18

COCOA AND COCOA PREPARATIONS

Notes

1. This Chapter does not cover the preparations of heading 04.03, 19.01, 19.04, 19.05, 21.05, 22.02, 22.08, 30.03 or 30.04.
2. Heading 18.06 includes sugar confectionery containing cocoa and, subject to Note 1 to this Chapter, other food preparations containing cocoa.



HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
1801.00.00	Cocoa beans, whole or broken, raw or roasted.			
1801.00.10	Raw	5%	kg	15%
1801.00.20	Roasted	5%	kg	15%
1802.00.00	Cocoa shell, husk, skins and other cocoa waste.	5%	kg	15%
18.03	Cocoa paste, whether or not defatted.			
1803.10.00	Not defatted	5%	kg	15%
1803.20.00	Wholly or partly defatted	5%	kg	15%
1804.00.00	Cocoa butter, fat and oil.	5%	kg	15%
1805.00	Cocoa powder, not containing added sugar or whether sweetening matter.			
1805.00.10	Put up for retail sale in packages of not more than 2 kg	20%	kg	15%
1805.00.90	Other	5%	kg	15%
18.06	Chocolate and other food preparations containing cocoa.			
1806.10.00	Cocoa powder, containing added sugar or other sweetening matter	20%	kg	15%
1806.20.00	Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg	20%	kg	15%
	Other, in blocks, slabs or bars:			
1806.31.00	Filled	20%	kg	15%
1806.32.00	Not filled	20%	kg	15%
1806.90.00	Other	20%	kg	15%



CHAPTER 19

PREPARATIONS OF CEREALS, FLOUR, STARCH OR MILK; PASTRYCOOKS' PRODUCTS

Notes

1. This Chapter does not cover:
 - (a) Except in the case of stuffed products of heading 19.02, food preparations containing more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
 - (b) Biscuits or other articles made from flour or from starch, specially prepared for use in animal feeding (heading 23.09); or
 - (c) Medicaments or other products of Chapter 30.
2. For the purposes of heading 19.01:
 - (a) The term “groats” means cereals groats of Chapter 11;
 - (b) The term “flour” and “meal” mean:
 - (1) Cereal flour and meal of Chapter 11; and
 - (2) Flour, meal and powder of vegetable origin of any Chapter, other than flour, meal or powder of dried vegetables (heading 07.12), of potatoes (heading 11.05) or of dried leguminous vegetables (heading 11.06).
3. Heading 19.04 does not cover preparations containing more than 6% by weight of cocoa calculated on a totally defatted basis or completely coated with chocolate or other food preparations containing cocoa of heading 18.06 (heading 18.06).
4. For the purposes of heading 19.04, the expression "otherwise prepared" means prepared or processed to an extent beyond that provided for in the headings of or Notes to Chapter 10 or 11.



HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
19.01	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading 04.01 to 04.04, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included.			
1901.10.00	Preparations for infant use, put up for retail sale	Free	kg	15%
1901.20.00	Mixes and doughs for the preparation of bakers' wares of heading 19.05:			
1901.20.10	Cake mix in retail packages not exceeding 2 kg.	15%	kg	15%
1901.20.90	Other	5%	kg	15%
1901.90.00	Other:			
1901.90.10	Malt extract	5%	kg	15%
1901.90.20	Preparations of malt extract	20%	kg	15%
1901.90.90	Other	20%	kg	15%
19.02	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared. Uncooked pasta, not stuffed or otherwise prepared:			
1902.11.00	Containing eggs	5%	kg	15%
1902.19.00	Other	5%	kg	15%
1902.20.00	Stuffed pasta, whether or not cooked or otherwise prepared	5%	kg	15%
1902.30.00	Other pasta	5%	kg	15%
1902.40.00	Couscous	5%	kg	15%
1903.00.00	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.	15%	kg	15%
19.04	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes of other worked grains (except flour, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included.			
1904.10.00	Prepared foods obtained by the swelling or roasting of cereals or cereal products	10%	kg	15%
1904.20.00	Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals	10%	kg	15%
1904.30.00	Bulgur wheat	10%	kg	15%
1904.90.00	Other	10%	kg	15%
19.05	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.			
1905.10.00	Crispbread	25%	kg	15%
1905.20.00	Gingerbread and the like	25%	kg	15%

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
1905.31.00	Sweet biscuits; waffles and wafers: Sweet biscuits	25%	kg	15%
1905.32.00	Waffles and wafers			
1905.32.10	Communion wafers, empty cachets of a kind suitable for pharmaceutical use	Free	kg	5%
1905.32.20	Sealing wafers, rice paper and similar products	25%	kg	15%
1905.32.90	Other	30%	kg	15%
1905.40.00	Rusks, toasted bread and similar toasted products	30%	kg	15%
1905.90.00	Other:			
1905.90.10	Biscuits, unsweetened	25%	kg	5%
1905.90.20	Ice cream cones	30%	kg	15%
1905.90.90	Other	30%	kg	15%



CHAPTER 20

PREPARATIONS OF VEGETABLES, FRUIT, NUTS OR OTHER PARTS OF PLANTS

Notes

1. This Chapter does not cover:
 - (a) Vegetables, fruit or nuts, prepared or preserved by the processes specified in Chapter 7, 8 or 11;
 - (b) Food preparations containing more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
 - (c) Bakers wares and other products of heading 19.05; or
 - (d) Homogenised composite food preparations of heading 21.04
2. Headings 20.07 and 20.08 do not apply to fruit jellies, fruit pastes, sugar-coated almonds or the like in the form of sugar confectionery (heading 17.04) or chocolate confectionery (heading 18.06).
3. Headings 20.01, 20.04 and 20.05 cover, as the case may be, only those products of Chapter 7 or of heading 11.05 or 11.06 (other than flour, meal and powder of the products of Chapter 8) which have been prepared or preserved by processes other than those referred to in Note 1(a).
4. Tomato juice the dry weight content of which is 7% or more is to be classified in heading 20.02.
5. For the purposes of heading 20.07, the expression "obtained by cooking" means obtained by heat treatment at atmospheric pressure or under reduced pressure to increase the viscosity of a product through reduction of water content or other means.
6. For the purposes of heading 20.09, the expression "juices, unfermented and not containing added spirit" means juices of an alcoholic strength by volume (see Note 2 to Chapter 22) not exceeding 0.5% vol.

Subheading Notes

1. For the purposes of subheading 2005.10.00, the expression "homogenised vegetables" means preparations of vegetables, finely homogenised, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250g. For the application of this definition no account is to be taken of small quantities of any ingredients, which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of

vegetables. Subheading 2005.10.00 takes precedence over all other subheadings of heading 20.05.

2. For the purposes of subheading 2007.10.00, the expression "homogenised preparations" means preparations of fruit, finely homogenised, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients, which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of fruit. Subheading 2007.10.00 takes precedence over all other subheadings of heading 20.07.
3. For the purposes of subheadings 2009.12.00, 2009.21.00, 2009.31.00, 2009.41.00, 2009.61.00 and 2009.71.00, the expression "Brix value" means the direct reading of degrees Brix obtain from a Brix hydrometer or of refractive index expressed in terms of percentage sucrose content obtained from a refractometer, at a temperature of 20°C or corrected for 20°C if the reading is made at a different temperature.



HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
2001.00	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.			
2001.10.00	Cucumbers and gherkins:			
2001.10.10	In packages not less than 50 kg	15%	Kg	15%
2001.10.90	Other	20%	Kg	15%
2001.90.00	Other:			
2001.90.10	In packages not less than 50 kg	15%	Kg	15%
2001.90.90	Other	20%	Kg	15%
20.02	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.			
2002.10.00	Tomatoes, whole or in pieces:			
2002.10.10	In packages not less than 50 kg	15%	Kg	15%
2002.10.90	Other	20%	Kg	15%
2002.90.00	Other:			
2002.90.10	Tomato paste, in packages not less than 50 kg	15%	Kg	15%
2002.90.20	Tomato paste, other	20%	Kg	15%
2002.90.30	Other, In packages not less than 50 kg	15%	Kg	15%
2002.90.90	Other	20%	Kg	15%
20.03	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.			
2003.10.00	Mushrooms of the genus Agaricus:			
2003.10.10	In packages not less than 50 kg	15%	Kg	15%
2003.10.90	Other	20%	Kg	15%
2003.20.00	Truffles:			
2003.20.10	In packages not less than 50 kg	15%	Kg	15%

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
2003.20.90	Other	20%	Kg	15%
2003.90.00	Other	20%	Kg	15%
20.04	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06			
2004.10.00	Potatoes:			
2004.10.10	In packages not less than 50 kg	25%	Kg	15%
2004.10.90	Other	40%	Kg	15%
2004.90.00	Other vegetables and mixtures of vegetables:			
2004.90.10	In packages not less than 50 kg	25%	Kg	15%
2004.90.90	Other	40%	Kg	15%
20.05	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06.00			
2005.10.00	Homogenized vegetables:			
2005.10.10	In packages not less than 50 kg	5%	Kg	15%
2005.10.20	Preparations for infant use, put up for retail Sale	20%	Kg	15%
2005.10.90	Other	20%	Kg	15%
2005.20.00	Potatoes:			
2005.20.10	In packages not less than 50 kg	15%	Kg	15%
2005.20.90	Other	20%	Kg	15%
2005.40.00	Peas (<i>Pisum sativum</i>):			
2005.40.10	In packages not less than 50 kg	15%	Kg	15%
2005.40.90	Other	20%	Kg	15%
	Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>):			
2005.51.00	Beans, shelled:			
2005.51.10	In packages not less than 50 kg	15%	Kg	15%
2005.51.90	Other	20%	Kg	15%
2005.59.00	Other:			
2005.59.10	In packages not less than 50 kg	15%	Kg	15%
2005.59.90	Other	20%	Kg	15%
2005.60.00	Asparagus	20%	Kg	15%
2005.70.00	Olives:			
2005.70.10	In packages not less than 50 kg	15%	Kg	15%
2005.70.90	Other	20%	Kg	15%
2005.80.00	Sweet corn (<i>Zea mays var. saccharata</i>):			
2005.80.10	In packages not less than 50 kg	15%	Kg	15%
2005.80.90	Other	20%	Kg	15%
	Other vegetables and mixtures of vegetables:			
2005.91.00	Bamboo shoots:			
2005.91.10	In packages not less than 50 kg	15%	Kg	15%
2005.91.90	Other	20%	Kg	15%
2005.99.00	Other:			
2005.99.10	Sauerkraut, in packages not less than 50 kg	15%	Kg	15%
2005.99.20	Sauerkraut, other	20%	Kg	15%
2005.99.30	Other vegetables and mixtures of vegetables in packages not less than 50 kg	15%	Kg	15%
2005.99.90	Other	20%	Kg	15%
2006.00	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glaze or crystallized).			
2006.00.10	Citrus peel	25%	Kg	15%
2006.00.20	Maraschino and glaze cherries	20%	Kg	15%

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
2006.00.90 20.07	Other Jams, fruit jellies, marmalade, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter.	25%	Kg	15%
2007.10.00	Homogenised preparations:			
2007.10.10	Preparations for infant use, put up for retail Sale	20%	Kg	15%
2007.10.90	Other Other:	30%	Kg	15%
2007.91.00	Citrus fruit:			
2007.91.10	Fruit purée and fruit paste, not in retail Packages	25%	Kg	15%
2007.91.90	Other	30%	Kg	15%
2007.99.00	Other:			
2007.99.10	Fruit purée and fruit paste, not in retail Packages	25%	Kg	15%
2007.99.20	Pineapple based	30%	Kg	15%
2007.99.30	Guava jams and jellies	30%	Kg	15%
2007.99.40	Guava cheese	30%	Kg	15%
2007.99.50	Nutmeg jams and jellies	30%	Kg	15%
2007.99.90 20.08	Other Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included. Nuts, ground-nuts and other seeds, whether or not mixed together:	30%	Kg	15%
2008.11.00	Ground-nuts	20%	Kg	15%
2008.19.00	Other, including mixtures:			
2008.19.10	Peanut butter	20%	Kg	15%
2008.19.90	Other	20%	Kg	15%
2008.20.00	Pineapples	20%	Kg	15%
2008.30.00	Citrus fruit:			
2008.30.10	Oranges	20%	Kg	15%
2008.30.20	Grapefruits	20%	Kg	15%
2008.30.90	Other	20%	Kg	15%
2008.40.00	Pears	20%	Kg	15%
2008.50.00	Apricots	20%	Kg	15%
2008.60.00	Cherries	20%	Kg	15%
2008.70.00	Peaches, including nectarines	20%	Kg	15%
2008.80.00	Strawberries Other, including mixtures other than those of subheading 2008.19:	20%	Kg	15%
2008.91.00	Palm hearts	20%	Kg	15%
2008.92.00	Mixtures	20%	Kg	15%
2008.99.00	Other:			
2008.99.10	Mangoes	20%	Kg	15%
2008.99.20	Banana and plantain chips	20%	Kg	15%
2008.99.30	Akee (ackee) (<i>Blighia sapida Koenig</i>)	20%	Kg	15%
2008.99.40	Christophine (choyote)	20%	Kg	15%
2008.99.90 20.09	Other Fruit juices (including grape must) and vegetable juices, unfermented and not containing added sugar or other sweetening matter.	20%	Kg	15%

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
2009.11.00	Orange juice:			
	Frozen:			
2009.11.10	Concentrated	50%	kg and l	15%
2009.11.20	Other	15%	kg and l	15%
2009.12.00	Not frozen, of a Brix value not exceeding 20:			
2009.12.10	For infant use, in packages put up for retail sale	15%	kg and l	15%
2009.12.20	Other, in packages put up for retail sale	15%	kg and l	15%
2009.12.30	Concentrated, not frozen	50%	kg and l	15%
2009.12.90	Other	15%	kg and l	15%
2009.19.00	Other:			
2009.19.10	For infant use, in packages put up for retail sale	15%	kg and l	15%
2009.19.20	Other, in packages put up for retail sale	15%	kg and l	15%
2009.19.90	Other	15%	kg and l	15%
	Grapefruit (including pomelo) juice:			
2009.21.00	Of a Brix value not exceeding 20:			
2009.21.10	For infant use, in packages put up for retail sale	15%	kg and l	15%
2009.21.20	Other, in packages put up for retail sale	15%	kg and l	15%
2009.21.30	Concentrated	50%	Kg and l	15%
2009.21.90	Other	15%	kg and l	15%
2009.29.00	Other:			
2009.29.10	For infant use, in packages put up for retail sale	15%	kg and l	15%
2009.29.20	Other, in packages put up for retail sale	15%	kg and l	15%
2009.29.90	Other	15%	kg and l	15%
	Juice of any other single citrus fruit:			
2009.31.00	Of a Brix value not exceeding 20:			
2009.31.10	Lime juice:			
2009.31.11	Concentrated	50%	kg and l	15%
2009.31.12	For infant use, in packages put up for retail sale	15%	kg and l	15%
2009.31.13	Other in packages put up for retail sale	50%	kg and l	15%
2009.31.19	Other	50%	kg and l	15%
2009.31.20	Other:			
2009.31.21	For infant use, in packages put up for retail sale	15%	kg and l	15%
2009.31.22	Other in packages put up for retail sale	50%	kg and l	15%
2009.31.29	Other	50%	kg and l	15%
2009.39.00	Other juice of any Single Citrus Fruit (excluding orange, grapefruit, lime)			
2009.39.10	Of a brix value not exceeding 20:			
2009.39.11	Concentrated	50%	kg and l	15%
2009.39.12	For infant use in packages put up for retail sale	15%	kg and l	15%
2009.39.13	Other in packages put up for retail sale	15%	kg and l	15%
2009.39.19	Other	15%	kg and l	15%
2009.39.20	Other:			
2009.39.21	For infant use, in packages put up for retail sale	15%	kg and l	15%
2009.39.22	Other in packages put up for retail sale	15%	kg and l	15%
2009.39.29	Other	50%	kg and l	15%
	Pineapple juice:			
2009.41.00	Of a Brix value not exceeding 20:			
2009.41.10	Concentrated not in retail packages	25%	kg and l	15%
2009.41.11	For infant use, in packages put up for retail sale	15%	kg and l	15%
2009.41.12	Other in packages put up for retail sale	15%	kg and l	15%
2009.41.19	Other	15%	kg and l	15%
2009.49.00	Other:			
2009.49.10	For infant use, in packages put up for retail sale	15%	kg and l	15%
2009.49.11	Other in packages put up for retail sale	15%	kg and l	15%
2009.49.19	Other	20%	kg and l	15%
2009.50.00	Tomato juice:			
2009.50.10	Concentrated, not in retail packages	15%	kg and l	15%

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
2009.50.20	For infant use in packages put up for retail sale	20%	kg and l	15%
2009.50.90	Other	20%	kg and l	15%
2009.61.00	Grape Juice (including Grape Must): Of a Brix value not exceeding 30:			
2009.61.10	Concentrated Grape Juice	15%	kg and l	15%
2009.61.11	For infant use in packages put u p for retail sale	20%	kg and l	15%
2009.61.12	Other in packages put up for retail sale	20%	kg and l	15%
2009.61.19	Other	20%	kg and l	15%
2009.61.20	Grape Must	15%	kg and l	15%
2009.69.00	Other:			
2009.69.10	For infant use in packages put up for retail sale	20%	kg an l	15%
2009.69.11	Other in packages put up for retail sale	20%	kg and l	15%
2009.69.19	Other	20%	kg and l	15%
2009.69.20	Grape Must	20%	kg and l	15%
2009.71.00	Apple juice: Of a Brix value not exceeding 20:			
2009.71.10	Concentrated, not in retail packages	15%	kg and l	15%
2009.71.11	For infant use in packages put up for retail sale	15%	kg and l	15%
2009.71.12	Other in packages put up for retail sale	20%	kg and l	15%
2009.71.19	Other	20%	kg and l	15%
2009.79.00	Other:			
2009.79.10	For infant use in packages put up for retail sale	15%	kg and l	15%
2009.79.11	Other in packages put up for retail sale	20%	kg and l	15%
2009.79.19	Other	20%	kg and l	15%
2009.80.00	Juice of any other single fruit or vegetable:			
2009.80.10	Passion fruit juice:			
2009.80.11	Concentrated not in retail package	25%	kg and l	15%
2009.80.12	For infant use in packages put up for retain sale	15%	kg and l	15%
2009.80.13	Other in packages put up for retail sale	20%	kg and l	15%
1009.80.19	Other	20%	kg and l	15%
2009.80.20	Tamarind Juice:			
2009.80.21	Concentrated not in retail packages	25%	kg and l	15%
2009.80.22	For infant use in packages put up for retail sale	15%	kg and l	15%
2009.80.23	Other in packages put up for retail sale	20%	kg and l	15%
2009.80.29	Other	20%	kg and l	15%
2009.80.30	Preparation of the juice of any other Single Fruit or Vegetable for infant use put up for retail sale	5%	kg and l	15%
2009.80.90	Other	20%	kg and l	15%
2009.90.00	Mixtures of juices:			
2009.90.10	Preparations of grapefruit and orange juices for infant use, put up for retail sale	15%	kg and l	15%
2009.90.20	Other mixtures of grapefruit and orange juices	15%	kg and l	15%
2009.90.30	Preparations of pineapple-based juices for infant use, put up for retail sale	15%	kg and l	15%
2009.90.40	Other pineapple-based juices	15%	kg and l	15%
2009.90.50	Preparations of other mixtures of juices for infant use, put up for retail sale	15%	kg and l	15%
2009.90.90	Other	15%	kg and l	15%

CHAPTER 21

MISCELLANEOUS EDIBLE PREPARATIONS

Notes

1. This Chapter does not cover:
 - (a) Mixed vegetables of heading 07.12.;
 - (b) Roasted coffee substitutes containing coffee in any proportion (heading 09.01);
 - (c) Flavoured tea (heading 09.02);
 - (d) Spices or other products of headings 09.04 to 09.10;
 - (e) Food preparations, other than the products described in heading 21.03 or 21.04, containing more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
 - (f) Yeast put up as a medicament or other products of heading 30.03 or 30.04; or
 - (g) Prepared enzymes of heading 35.07.

2. Extracts of the substitutes referred to in Note 1(b) above are to be classified in heading 21.01.

3. For the purposes of heading 21.04, the expression “homogenized composite food preparations” means preparations consisting of a finely homogenized mixture of two or more basic ingredients such as meat, fish, vegetables or fruit, put up for retail sale as infant food or dietetic purposes, in containers of a net weight content not exceeding 250g. For the application of this definition, no account is to be taken of small quantities of any ingredients, which may be added to the mixture for seasoning, preservation or other purposes. Such preparations may contain a small quantity of visible pieces of ingredients.

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
21.01	<p>Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof.</p> <p>Extracts, essences and concentrates, of coffee and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:</p>			

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
2101.11.00	Extracts, essences and concentrates	20%	kg	15%
2101.12.00	Preparations with a basis of these extracts, essences or concentrates or with a basis of coffee	20%	kg	15%
2101.20.00	Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences, or concentrates or with a basis of tea or mate	20%	kg	15%
2101.30.00	Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	20%	kg	15%
21.02	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 30.02); prepared baking powders.			
2102.10.00	Active yeasts	15%	kg	15%
2102.20.00	Inactive yeasts; other single-cell micro-organisms, dead:			
2102.20.10	Inactive yeasts	15%	kg	15%
2102.20.20	Other single-cell micro-organisms, dead	5%	kg	15%
2102.30.00	Prepared baking powders	15%	kg	15%
21.03	Sauces and preparations thereof; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.			
2103.10.00	Soya sauce	20%	kg	15%
2103.20.00	Tomato ketchup and other tomato sauces:			
2103.20.10	Tomato ketchup	20%	kg	15%
2103.20.20	Other tomato sauces	20%	kg	15%
2103.30.00	Mustard flour and meal and prepared mustard:			
2103.30.10	Mustard flour and meal	15%	kg	15%
2103.30.20	Prepared mustard	20%	kg	15%
2103.90.00	Other:			
2103.90.10	Pepper sauce	20%	kg	15%
2103.90.20	Mayonnaise	20%	kg	15%
2103.90.30	Worcestershire sauce	20%	kg	15%
2103.90.40	Achar, kuchela and similar preparations	20%	kg	15%
2103.90.90	Other	20%	kg	15%
21.04	Soups and broths and preparations thereof; homogenized composite food preparations.			
2104.10.00	Soups and broths and preparations there of:			
2104.10.10	In liquid form	20%	kg	15%
2104.10.20	In solid or powder form	20%	kg	15%
2104.20.00	Homogenized composite food preparations:			
2104.20.10	Preparations for infant use, put up for retail sale	10%	kg	15%
2104.20.90	Other	20%	kg	15%
21.05	Ice cream and other edible ice, whether or not containing cocoa.			
2105.00.10	Ice cream	30%	kg	15%
2105.00.90	Other	30%	kg	15%
21.06	Food preparations not elsewhere specified or included.			
2106.10.00	Protein concentrates and textured Protein substances:			
2106.10.10	Protein hydrolystates	15%	kg	15%
2106.10.90	Other	20%	kg	15%
2106.90.00	Other:			
2106.90.10	Mauby syrup	20%	kg	15%

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
2106.90.20	Other flavoured or coloured sugar syrups	20%	kg	15%
2106.90.30	Flavouring powders for making beverages	15%	kg	15%
2106.90.40	Autolysed yeast	15%	kg	15%
2106.90.50	Ice cream powders	20%	kg	5%
2106.90.60	Preparations consisting of saccharin and foodstuff, used for sweetening purposes	20%	kg	5%
2106.90.70	Preparations for infant use, put up for retail sale	10%	kg	15%
2106.90.80	Preparations (other than those based on odoriferous substances) of types used in the manufacture of beverages with an alcoholic strength by volume exceeding 0.5% vol.	20%	kg	15%
2106.90.90	Other	10%	kg	15%



CHAPTER 22

BEVERAGES, SPIRITS AND VINEGAR

Notes

1. This Chapter does not cover:
 - (a) Products of this Chapter (other than those of heading 22.09.00.00) prepared for culinary purposes and thereby rendered unsuitable for consumption as beverages (generally heading 21.03);
 - (b) Sea water (heading 25.01);
 - (c) Distilled or conductivity water or water of similar purity (heading 28.53.00.00);
 - (d) Acetic acid of a concentration exceeding 10% by weight of acetic acid (heading 29.15);
 - (e) Medicaments of heading 30.03 or 30.04; or
 - (f) Perfumery or toilet preparations (Chapter 33).
2. For the purposes of this Chapter and of Chapters 20 and 21, the "alcoholic strength by volume" shall be determined at a temperature of 20°C.
3. For the purposes of heading 22.02, the term "non-alcoholic beverages" means beverages of an alcoholic strength by volume not exceeding 0.5% vol. Alcoholic beverages are classified in headings 2203.00 to 2206.00 or heading 22.08 as appropriate.

Subheading Note

1. For the purposes of subheading 2204.10.00, the expression "sparkling wine" means wine which, when kept at a temperature of 20°C in closed containers, has an excess pressure of not less than 3 bars.

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
22.01	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.			
2201.10.00	Mineral waters and aerated waters:			
2201.10.10	Mineral waters	20%	kg and l	40%
2201.10.20	Aerated waters	20%	kg and l	40%
2201.90.00	Other:			
2201.90.10	Ordinary natural waters	20%	kg and l	70%
2201.90.90	Other	20%	kg and l	70%
22.02	Waters, including mineral waters and aerated			

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
	waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09.			
2202.10.00	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured:			
2202.10.10	Aerated beverages	20%	kg and l	45%
2202.10.90	Other	20%	kg and l	40%
2202.90.00	Other:			
2202.90.10	Beverages containing cocoa	20%	kg and l	40%
2202.90.20	Malt beverages	20%	kg and l	40%
2202.90.90	Other	20%	kg and l	40%
22.03	Beer made from malt.			
2203.00.10	Beer	15%	kg and l	75%
2203.00.20	Stout	15%	kg and l	75%
2203.00.90	Other	15%	kg and l	75%
22.04	Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.			
2204.10.00	Sparkling wine Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:	65%	kg and l	25%
2204.21.00	In containers holding 2 litres or less	65%	kg and l	25%
2204.29.00	Other:			
2204.29.10	Grape must with fermentation prevented or arrested by the addition of alcohol	65%	kg and l	25%
2204.29.90	Other	65%	kg and l	25%
2204.30.00	Other grape must	65%	kg and l	25%
22.05	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.			
2205.10.00	In containers holding 2 litres or less	60%	kg and l	25%
2205.90.00	Other	50%	kg and l	25%
2206.00	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.			
2206.00.10	Shandy	45%	kg and l	25%
2206.00.90	Other	45%	kg and l	25%
22.07	Undenatured ethyl alcohol of an alcoholic strength by volume of 90% vol or higher: ethyl alcohol and other spirits, denatured, of any strength.			
2207.10.00	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% or higher	10%	kg and l	15%
2207.20.00	Ethyl alcohol and other spirits, denatured, of any strength	10%	kg and l	15%
22.08	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages.			
2208.20.00	Spirits obtained by distilling grape wine or grape marc:			
2208.20.10	Brandy, in bottles of a strength not exceeding 46% vol	20%	kg and l	65%
2208.20.90	Other	30%	kg and l	65%

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
2208.30.00	Whiskies:			
2208.30.10	In bottles of a strength not exceeding 46% vol	20%	kg and l	65%
2208.30.90	Other	20%	kg and l	65%
2208.40.00	Rum and other spirits obtained by distilling fermented sugar cane products:			
2208.40.10	In bottles of a strength not exceeding 46% vol	40%	kg and l	65%
2208.40.90	Other	30%	kg and l	65%
2208.50.00	Gin and Geneva:			
2208.50.10	In bottles of a strength not exceeding 46% vol	30%	kg and l	65%
2208.50.90	Other	30%	kg and l	65%
2208.60.00	Vodka	30%	kg and l	65%
2208.70.00	Liqueurs and cordials	60%	kg and l	65%
2208.90.00	Other:			
2208.90.10	Aromatic bitters used as a flavouring agent food and beverages	30%	kg and l	25%
2208.90.20	Other aromatic bitters	30%	kg and l	25%
2208.90.90	Other	20%	kg and l	65%
2209.00.00	Vinegar and substitutes for vinegar obtained from acetic acid.	10%	kg and l	15%

CHAPTER 23

RESIDUES AND WASTE FROM THE FOOD INDUSTRIES; PREPARED ANIMAL FODDER

Note

- Heading 23.09 includes products of a kind used in animal feeding, not elsewhere specified or included, obtained by processing vegetable or animal materials to such an extent that they have lost the essential characteristics of the original material, other than vegetable waste, vegetable residues and by-products of such processing.

Subheading Note

For the purposes of subheading 2306.41.00, the expression “low erucic acid rape or colza seeds” means seeds as defined in Subheading note 1 to Chapter 12.



HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
23.01	Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves.			
2301.10.00	Flours, meals and pellets of meat or meat offal, Greaves	Free	kg	5%
2301.20.00	Flours, meals and pellets, of fish or of crustacean, molluscs or other aquatic invertebrates	Free	kg	5%
23.02	Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants.			
2302.10.00	Of maize (corn)	Free	kg	5%
2302.30.00	Of wheat	Free	Kg	5%
2302.40.00	Of other cereals	Free	Kg	15%
2302.50.00	Of leguminous plants	Free	Kg	15%
23.03	Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets.			
2303.10.00	Residues of starch manufacture and similar Residues	Free	Kg	15%
2303.20.00	Beet-pulp, bagasse and other waste of sugar Manufacture	Free	Kg	15%
2303.30.00	Brewing or distilling dregs and waste	Free	Kg	15%
2304.00.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya bean oil.	Free	Kg	15%

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
2305.00.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.	Free	kg	15%
23.06	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 23.04 or 23.05.			
2306.10.00	Of cotton seeds	Free	Kg	15%
2306.20.00	Of linseed	Free	Kg	15%
2306.30.00	Of sunflower seeds	Free	Kg	15%
	Of rape or colza seeds:			
2306.41.00	Of low erucic acid rape or colza seeds	Free	Kg	15%
2306.49.00	Other	Free	Kg	15%
2306.50.00	Of coconut or copra	15%	Kg	15%
2306.60.00	Of palm nuts or kernels	Free	Kg	15%
2306.90.00	Other	Free	Kg	15%
2307.00.00	Wine lees; argol.	Free	Kg	15%
2308.00.00	Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included.	Free	Kg	15%
23.09	Preparations of a kind used in animal feeding.			
2309.10.00	Dog or cat food, put up for retail sale	20%	Kg	5%
2309.90.00	Other:			
2309.90.10	Mixed bird seeds	20%	Kg	15%
2309.90.20	Other foods for pets	20%	Kg	15%
2309.90.30	Prepared complete poultry feed	Free	Kg	5%
2309.90.40	Prepared complete cattle feed	5%	Kg	5%
2309.90.50	Prepared complete pig feed	5%	Kg	5%
2309.90.60	Other prepared complete animal feeds	5%	Kg	15%
2309.90.90	Other	Free	Kg	15%

CHAPTER 24

TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES

Note

1. This Chapter does not cover medicinal cigarettes (Chapter 30).

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
24.01	Unmanufactured tobacco; tobacco refuse.			
2401.10.00	Tobacco, not stemmed/stripped	30%	Kg	40%
2401.20.00	Tobacco, partly or wholly stemmed/stripped	30%	Kg	40%
2401.30.00	Tobacco refuse	30%	Kg	40%
24.02	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.			
2402.10.00	Cigars, cheroots and cigarillos, containing Tobacco	30%	Kg	40%
2402.20.00	Cigarettes containing tobacco	30%	Kg	40%
2402.90.00	Other	30%	Kg	40%
24.03	Other manufactured tobacco and manufactured tobacco substitutes: “homogenized” or “reconstituted” tobacco; tobacco extracts and essences.			
2403.10.00	Smoking tobacco, whether or not containing tobacco substitutes in any proportion Other:	30%	Kg	40%
2403.91.00	“Homogenised” or “reconstituted” tobacco	30%	Kg	40%
2403.99.00	Other:			
2403.99.10	Snuff	30%	Kg	40%
2403.99.90	Other	30%	kg	40%



SECTION V

MINERAL PRODUCTS

CHAPTER 25

SALT; SULPHUR; EARTHS AND STONE; PLASTERING MATERIALS, LIME AND CEMENT

Notes

1. Except where their context or Note 4 to this Chapter otherwise requires, the headings of this Chapter cover only products which are in the crude state or which have been washed (even with chemical substances eliminating the impurities without changing the structure of the product), crushed, ground, powdered, levigated, sifted, screened, concentrated by flotation, magnetic separation or other mechanical or physical processes (except crystallisation), but not products which have been roasted, calcined, obtained by mixing or subjected to processing beyond that mentioned in each heading.

The products of this Chapter may contain an added anti-dusting agent, provided that such addition does not render the product particularly suitable for specific use rather than for general use.

2. This Chapter does not cover:
 - (a) Sublimed sulphur, precipitated sulphur or colloidal sulphur (heading 28.02);
 - (b) Earth colours containing 70% or more by weight of combined iron evaluated as Fe_2O_3 (heading 28.21);
 - (c) Medicaments or other products of Chapter 30;
 - (d) Perfumery, cosmetic or toilet preparations (Chapter 33);
 - (e) Setts, curbstones or flagstones (heading 68.01); mosaic cubes or the like (heading 68.02); roofing, facing or damp course slates (heading 68.03);
 - (f) Precious or semi-precious stones (heading 71.02 or 71.03);
 - (g) Cultured crystals (other than optical elements) weighing not less than 2.5 g each, of sodium chloride or of magnesium oxide, of heading 38.24; optical elements of sodium chloride or of magnesium oxide (heading 90.01);
 - (h) Billiard chalks (heading 95.04); or
 - (ij) Writing or drawing chalks or tailors' chalks (heading 96.09).

3. Any products classifiable in heading 25.17 and any other heading of the Chapter are to be classified in heading 25.17.
4. Heading 25.30 applies, *inter alia*, to: vermiculite, perlite and chlorites, unexpanded; earth colours, whether or not calcined or mixed together; natural micaceous iron oxides; meerschaum (whether or not in polished pieces); amber; agglomerated meerschaum and agglomerated amber, in plates, rods, sticks or similar forms, not worked after moulding; jet; strontianite (whether or not calcined), other than strontium oxide; broken pieces of pottery, brick or concrete.



HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
2501.00.00	Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea water.			
2501.00.10	Table salt in retail packages of not more than 2.5 kg	Free	kg	5%
2501.00.20	Other table salt	Free	kg	5%
2501.00.30	Rock salt	0%	kg	15%
2501.00.40	Pure sodium chloride	0%	kg	15%
2501.00.50	Salt liquors	0%	kg	15%
2501.00.90	Other	0%	kg	15%
2502.00.00	Unroasted iron pyrites.	0%	kg	15%
2503.00.00	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur.	0%	kg	15%
25.04	Natural graphite.			
2504.10.00	In powder or in flakes	5%	kg	15%
2504.90.00	Other	5%	kg	15%
25.05	Natural sands of all kinds, whether or not coloured, other than metalbearing sands of Chapter 26.			
2505.10.00	Silica sands and quartz sands	0%	kg	15%
2505.90.00	Other	0%	kg	15%
25.06	Quartz (other than natural sands); quartzite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.			
2506.10.00	Quartz	0%	kg	15%
2506.20.00	Quartzite	0%	kg	15%
2507.00.00	Kaolin and other kaolinic clays, whether or not calcined.	0%	kg	15%
25.08	Other clays (not including expanded clays of heading 68.06), and alusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths.			
2508.10.00	Bentonite	0%	kg	15%
2508.30.00	Fire-clay	0%	kg	15%
2508.40.00	Other clays	0%	kg	15%
2508.50.00	Andalusite, kyanite and sillimanite	0%	kg	15%

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
2508.60.00	Mullite	0%	kg	15%
2508.70.00	Chamotte or dinas earths	0%	kg	15%
2509.00.00	Chalk.	0%	kg	15%
25.10	Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk.			
2510.10.00	Unground	0%	kg	15%
2510.20.00	Ground	0%	kg	15%
25.11	Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading 28.16.			
2511.10.00	Natural barium sulphate (barytes)	5%	kg	15%
2511.20.00	Natural barium carbonate (witherite)	5%	kg	15%
2512.00.00	Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less.	5%	kg	15%
25.13	Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated.			
2513.10.00	Pumice stone	5%	kg	15%
2513.20.00	Emery, natural corundum, natural garnet and other natural abrasives	5%	kg	15%
2514.00.00	Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of rectangular (including square) shape.	5%	kg	15%
25.15	Marble, travertine, ecaussine and other calcareous monumental or building stone of an apparent specific gravity of 2.5 or more, and alabaster, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.			
2515.11.00	Marble and travertine: Crude or roughly trimmed	5%	kg	15%
2515.12.00	Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	5%	kg	15%
2515.20.00	Ecaussine and other calcareous monumental or building stone; alabaster	5%	kg	15%
25.16	Granite, porphyry, basalt, sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.			
2516.11.00	Granite: Crude or roughly trimmed	5%	kg	15%
2516.12.00	Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	5%	kg	15%
2516.20.00	Sandstone	5%	kg	15%
2516.90.00	Other monumental or building stone	5%	kg	15%
25.17	Pebbles, gravel, broken or crushed stone, of a			

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
	kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated.			
2517.10.00	Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated	5%	kg	15%
2517.20.00	Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 2517.10	5%	kg	15%
2517.30.00	Tarred macadam	5%	kg	15%
	Granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated:			
2517.41.00	Of marble	5%	kg	15%
2517.49.00	Other	5%	kg	15%
25.18	Dolomite, whether or not calcined, or sintered including dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; dolomite ramming mix.			
2518.10.00	Dolomite not calcined or sintered	5%	kg	15%
2518.20.00	Calcined or sintered dolomite	5%	kg	15%
2518.30.00	Dolomite ramming mix	5%	kg	15%
25.19	Natural magnesium carbonate (magnesite); fused magnesia; dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not pure.			
2519.10.00	Natural magnesium carbonate (magnesite)	5%	kg	15%
2519.90.00	Other	5%	kg	15%
25.20	Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders.			
2520.10.00	Gypsum; anhydrite:			
2520.10.10	Gypsum	15%	kg	15%
2520.10.20	Anhydrite	5%	kg	15%
2520.20.00	Plasters:			
2520.20.10	Plaster of Paris	5%	kg	15%
2520.20.90	Other	5%	kg	15%
2521.00.00	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement.	10%	kg	15%
25.22	Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide or heading 28.25.			
2522.10.00	Quicklime	10%	kg	15%
2522.20.00	Slaked lime	10%	kg	15%

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
2522.30.00 25.23	Hydraulic lime Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers.	10%	kg	15%
2523.10.00	Cement clinkers	15%	kg	15%
2523.21.00	Portland cement: White cement, whether or not artificially Coloured	10%	kg	15%
2523.29.00	Other:			
2523.29.10	Building cement (grey)	10%	kg	5%
2523.29.20	Oilwell cement	10%	kg	15%
2523.29.90	Other	10%	kg	15%
2523.30.00	Aluminous cement	10%	kg	15%
2523.90.00	Other hydraulic cements	10%	kg	15%
25.24.	Asbestos.			
2524.10.00	Crocidolite	10%	kg	15%
2524.90.00	Other	10%	kg	15%
25.25	Mica, including splittings; mica waste.			
2525.10.00	Crude mica and mica rifted into sheets or Splitting	5%	kg	15%
2525.20.00	Mica powder	5%	kg	15%
2525.30.00	Mica waste	5%	kg	15%
25.26	Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; talc.			
2526.10.00	Not crushed, not powdered	5%	kg	15%
2526.20.00	Crushed or powdered:			
2526.20.10	Talc	5%	kg	15%
2526.20.90	Other	5%	kg	15%
(25.27) 25.28	Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85% of H₃BO₃ calculated on the dry weight.			
2528.10.00	Natural sodium borates and concentrates thereof (whether or not calcined)	5%	kg	15%
2528.90.00	Other	5%	kg	15%
25.29	Feldspar; leucite; nepheline and nepheline syenite; fluorspar.			
2529.10.00	Feldspar	5%	kg	15%
	Fluorspar:			
2529.21.00	Containing by weight 97% or less of calcium Fluoride	5%	kg	15%
2529.22.00	Containing by weight more than 97% of calcium fluoride	5%	kg	15%
2529.30.00	Leucite; nepheline and nepheline syenite	5%	kg	15%
25.30	Mineral substances not elsewhere specified or included.			
2530.10.00	Vermiculite, perlite and chlorites, unexpanded	5%	kg	15%
2530.20.00	Kieserite, epsomite (natural magnesium sulphates)	5%	kg	15%
2530.90.00	Other	5%	kg	15%

CHAPTER 26

ORES, SLAG AND ASH

Notes

1. This Chapter does not cover:
 - (a) Slag or similar industrial waste prepared as macadam (heading 25.17);
 - (b) Natural magnesium carbonate (magnesite, whether or not calcined (heading 25.19);
 - (c) Sludges from the Storage tanks of petroleum oils, consisting mainly of such oils (heading 27.10);
 - (d) Basic slag of Chapter 31;
 - (e) Slag wool, rock wool or similar mineral wools (heading 68.06);
 - (f) Waste or scrap of precious metal or of metal clad with precious metal; other waste or scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal (heading 71.12); or
 - (g) Copper, nickel or cobalt mattes produced by any process of smelting (Section XV).
2. For the purposes of headings 26.01 to 26.17, the term "ores" means minerals of mineralogical species actually used in the metallurgical industry for the extraction of mercury, of the metals of heading 28.44 or of the metals of Section XIV or XV, even if they are intended for non-metallurgical purposes. Headings 26.01 to 26.17 do not, however, include minerals, which have been submitted to processes not normal to the metallurgical industry.
3. Heading 26.20 applies only to:
 - (a) Slag, ash and residues of a kind used in industry either for the extraction of metals or as a basis for the manufacture of chemical compounds of metals, excluding ash and residues from the incineration of municipal waste (heading 26.21); and
 - (b) Slag, ash and residues containing arsenic, whether or not containing metals, of a kind used either for the extraction of arsenic or metals or for the manufacture of their chemical compounds.

Subheading Notes

1. For the purposes of subheading 2620.21.00, “leaded gasoline sludges and leaded anti-knock compound sludges” mean sludges obtained from storage tanks of leaded gasoline and leaded anti-knock compounds (for example, tetraethyl lead), and consisting essentially of lead, lead compounds and iron oxide.
2. Slag, ash and residues containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds, are to be classified in subheading 2620.60.00.



HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
26.01	Iron ores and concentrates, including roasted iron pyrites.			
	Iron ores and concentrates, other than roasted iron pyrites:			
2601.11.00	Non-agglomerated	5%	kg	15%
2601.12.00	Agglomerated	5%	kg	15%
2601.20.00	Roasted iron pyrites	5%	kg	15%
2602.00.00	Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more calculated on the dry weight.	5%	kg	15%
2603.00.00	Copper ores and concentrates.	5%	kg	15%
2604.00.00	Nickel ores and concentrates.	5%	kg	15%
2605.00.00	Cobalt ores and concentrates.	5%	kg	15%
26.06	Aluminium ores and concentrates.			
2606.00.10	Calcined bauxite	10%	kg	15%
2606.00.90	Other	10%	kg	15%
2607.00.00	Lead ores and concentrates.	5%	kg	15%
2608.00.00	Zinc ores and concentrates.	5%	kg	15%
2609.00.00	Tin ores and concentrates.	5%	kg	15%
2610.00.00	Chromium ores and concentrates.	5%	kg	15%
2611.00.00	Tungsten ores and concentrates.	5%	kg	15%
26.12	Uranium or thorium ores and concentrates.			
2612.10.00	Uranium ores and concentrates	5%	kg	15%
2612.20.00	Thorium ores and concentrates	5%	kg	15%
26.13	Molybdenum ores and concentrates.			
2613.10.00	Roasted	5%	kg	15%
2613.90.00	Other	5%	kg	15%
2614.00.00	Titanium ores and concentrates.	5%	kg	15%
26.15	Niobium, tantalum, vanadium or zirconium ores and concentrates.			
2615.10.00	Zirconium ores and concentrates	5%	kg	15%
2615.90.00	Other	5%	kg	15%
26.16	Precious metal ores and concentrates.			
2616.10.00	Silver ores and concentrates	5%	kg	15%
2616.90.00	Other	5%	kg	15%
26.17	Other ores and concentrates.			

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
2617.10.00	Antimony ores and concentrates	5%	kg	15%
2617.90.00	Other	5%	kg	15%
2618.00.00	Granulated slag (slag sand) from the manufacture of iron or steel.	10%	kg	15%
2619.00.00	Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel.	10%	kg	15%
26.20	Slag, ash and residues (other than from the manufacture of iron or steel), containing arsenic, metals or their compounds.			
	Containing mainly zinc:			
2620.11.00	Hard zinc spelter	5%	kg	15%
2620.19.00	Other	5%	kg	15%
	Containing mainly lead:			
2620.21.00	Leaded gasoline sludges and leaded anti-knock compound sludges	5%	kg	15%
2620.29.00	Other	5%	kg	15%
2620.30.00	Containing mainly copper	5%	kg	15%
2620.40.00	Containing mainly aluminium	5%	kg	15%
2620.60.00	Containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds	5%	kg	15%
	Other:			
2620.91.00	Containing antimony, beryllium, cadmium, chromium or their mixtures	5%	kg	15%
2620.99.00	Other	5%	kg	15%
26.21	Other slag and ash; including seaweed ash (kelp); ash and residues from the incineration of municipal waste.			
2621.10.00	Ash and residues from the incineration of municipal waste	5%	kg	15%
2621.90.00	Other	5%	kg	15%

CHAPTER 27

MINERAL FUELS, MINERAL OILS AND PRODUCTS OF THEIR DISTILLATION; BITUMINOUS SUBSTANCES; MINERAL WAXES

Notes

1. This Chapter does not cover:
 - (a) Separate chemically defined organic compounds, other than pure methane and propane, which are to be classified in heading 27.11;
 - (b) Medicaments of heading 30.03 or 30.04; or
 - (c) Mixed unsaturated hydrocarbons of heading 33.01, 33.02 or 38.05.
2. References in heading 27.10 to "petroleum oils and oils obtained from bituminous minerals" include not only petroleum oils and oils obtained from bituminous minerals but also similar oils, as well as those consisting mainly of mixed unsaturated hydrocarbons, obtained by any process, provided that the weight of the non-aromatic constituents exceeds that of the aromatic constituents.

However, the references do not include liquid synthetic polyolefins of which less than 60% by volume distils at 300°C, after conversion to 1,013 millibars when a reduced-pressure distillation method is used (Chapter 39).

3. For the purposes of heading 27.10, "waste oils" means waste containing mainly petroleum oils and oils obtained from bituminous minerals (as described in Note 2 to this Chapter), whether or not mixed with water.

These include:

- (a) Such oils no longer fit for use as primary products (for example, used lubricating oils, used hydraulic oils and used transformer oils);
- (b) Sludge oils from the storage tanks of petroleum oils, mainly containing such oils and a high concentration of additives (for example, chemicals) used in the manufacture of the primary products; and
- (c) Such oils in the form of emulsions in water or mixtures with water, such as those resulting from oil spills, storage tank washings, or from the use of cutting oils for machine operations.

Subheading Notes

1. For the purposes of subheading 2701.11, "anthracite" means coal having a volatile matter limit (on a dry, mineral-matter-free basis) not exceeding 14%.

2. For the purposes of subheading 2701.12.00, "bituminous coal" means coal having a volatile matter limit (on a dry, mineral-matter-free basis) exceeding 14% and a calorific value limit (on a moist, mineral-matter-free basis) equal to or greater than 5,833 kcal/kg.
3. For the purposes of subheadings 2707.10.00, 2707.20.00, 2707.30.00 and 2707.40.00 the terms "benzol (benzene)", "toluol (toluene)", "xylol (xylenes)" and "naphthalene" apply to products which contain more than 50% by weight of benzene, toluene, xylenes or naphthalene respectively.
4. For the purposes of subheadings 2710.11.00, "light oils and preparations" are those of which 90% or more by volume (including losses) distil at 210°C (ASTM D86 method).

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
27.01	Coal; briquettes, ovoids and similar solid fuels manufactured from coal.			
	Coal, whether or not pulverized, but not agglomerated:			
2701.11.00	Anthracite	5%	kg/m ³	15%
2701.12.00	Bituminous coal	5%	kg/m ³	15%
2701.19.00	Other coal	5%	kg/m ³	15%
2701.20.00	Briquettes, ovoids and similar solid fuels manufactured from coal	5%	kg/m ³	15%
27.02	Lignite, whether or not agglomerated, excluding jet.			
2702.10.00	Lignite, whether or not pulverized, but not Agglomerated	5%	kg/m ³	15%
2702.20.00	Agglomerated lignite	5%	kg/m ³	15%
2703.00.00	Peat (including peat litter), whether or not agglomerated.	5%	kg/m ³	15%
2704.00	Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon.			
2704.00.10	Coke and semi-coke of coal	5%	kg/m ³	15%
2704.00.20	Coke and semi-coke of lignite or of peat	5%	kg/m ³	15%
2704.00.30	Retort carbon	5%	kg/m ³	15%
2705.00.00	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons.	5%	kg/m ³	15%
2706.00.00	Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars.	5%	kg/m ³	15%
27.07	Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents.			
2707.10.00	Benzole (benzene)	15%	kg/m ³	15%
2707.20.00	Toluol (toluene)	15%	kg/m ³	15%
2707.30.00	Xylol (xylenes)	15%	kg/m ³	15%
2707.40.00	Naphthalene	15%	kg/m ³	15%
2707.50.00	Other aromatic hydrocarbon mixtures of which 65% or more by volume (including losses) distils at 250°C by the ASTM D 86 method	15%	kg/m ³	15%

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
	Other:			
2707.91.00	Creosote oils	15%	kg/m ³	15%
2707.99.00	Other	15%	kg/m ³	15%
2707.99.10	Gasoline blending preparations	15%	kg/m ³	15%
2707.99.90	Other	15%	kg/m ³	15%
27.08	Pitch and pitch coke, obtained from coal tar or from other mineral tars.			
2708.10.00	Pitch	15%	kg/m ³	15%
2708.20.00	Pitch coke	5%	kg/m ³	15%
2709.00	Petroleum oils and oils obtained from bituminous minerals, crude.			
2709.00.10	Imported under the processing agreement	5%	kg/m ³	15%
2709.00.90	Other	5%	kg/m ³	15%
27.10	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils.			
	Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than waste oils:			
2710.11.00	Light oils and preparations.			
2710.11.10	Aviation Spirit of 100 octane and over	15%	kg/m ³	15%
2710.11.20	Aviation Spirit under 100 octane	15%	kg/m ³	15%
2710.11.30	Motor Spirit (gasoline)	0%	kg/m ³	35%
2710.11.40	Spirit type (gasoline type) jet fuel	15%	kg/m ³	15%
2710.11.90	Other	15%	kg/m ³	15%
2710.19.00	Other:			
2710.19.10	Kerosene type jet fuel	Free	kg/m ³	15%
2710.19.20	Illuminating kerosene	Free	kg/m ³	10%
2710.19.30	Vapourising oil or white spirit	0%	kg/m ³	15%
2710.19.40	Diesel oil	0%	kg/m ³	20%
2710.19.50	Gas oils (other than diesel oil)	5%	kg/m ³	15%
2710.19.60	Bunker 'C' grade fuel oil	5%	kg/m ³	15%
2710.19.70	Partly refined petroleum, including topped crudes	5%	kg/m ³	15%
2710.19.80	Lubricating oil base stocks, lubricating oils greases:			
2710.19.81	Lubricating oil base stock (Paraffinic type)	15%	kg/m ³	15%
2710.19.82	Other lubricating oil base stock	15%	kg/m ³	15%
2710.19.83	Lubricating oils	5%	kg/m ³	15%
2710.19.84	Lubricating greases	5%	kg/m ³	15%
2710.19.85	Hydraulic brake fluids and other prepared liquids for hydraulic transmission	5%	kg/m ³	15%
2710.19.86	Transformer oil	5%	kg/m ³	15%
2710.19.87	Circuit Breaker oil	5%	kg/m ³	15%
2710.19.88	Cleansing, cutting and mould release oils	5%	kg/m ³	15%
2710.19.89	Other	5%	kg/m ³	15%

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
2710.19.90	Other	5%	kg/m ³	15%
2710.91.00	Waste oils: Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	5%	kg/m ³	15%
2710.99.00	Other	5%	kg/m ³	15%
27.11	Petroleum gases and other gaseous hydrocarbons. Liquefied:			
2711.11.00	Natural gas	Free	kg/m ³	15%
2711.12.00	Propane	Free	kg/m ³	15%
2711.13.00	Butanes	Free	kg/m ³	15%
2711.14.00	Ethylene, propylene, butylenes and butadiene	5%	kg/m ³	15%
2711.19.00	Other	5%	kg/m ³	15%
	In gaseous state:			
2711.21.00	Natural gas	Free	kg/m ³	15%
2711.29.00	Other	Free	kg/m ³	15%
27.12	Petroleum jelly; paraffin wax, micro-crystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured.			
2712.10.00	Petroleum jelly	20%	kg/m ³	15%
2712.20.00	Paraffin wax containing by weight less than 0.75% of oil	15%	kg/m ³	15%
2712.90.00	Other	15%	kg/m ³	15%
27.13	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals. Petroleum coke:			
2713.11.00	Not calcined	5%	kg	15%
2713.12.00	Calcined	5%	kg	15%
2713.20.00	Petroleum bitumen	5%	kg	15%
2713.90.00	Other residues of petroleum oils or of oils obtained from bituminous mineral	5%	kg	15%
27.14	Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks.			
2714.10.00	Bituminous or oil shale and tar sands	5%	kg	15%
2714.90.00	Other:			
2714.90.10	Natural bitumen	5%	kg	15%
2714.90.20	Natural asphalt	10%	kg	15%
2714.90.30	Asphaltites and asphaltic rocks	5%	kg	15%
2714.90.90	Other			
2715.00	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar pitch (for example, bituminous mastics, cut-backs).			
2715.00.10	Cut-backs	5%	kg	15%
2715.00.90	Other	5%	kg	15%
2716.00.00	Electrical energy.	Free	1000 kwh	15%

SECTION VI

PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES

Notes

1. (A) Goods (other than radioactive ores) answering to a description in heading 28.44 or 28.45 are to be classified in those headings and in no other heading of the Nomenclature.

(B) Subject to paragraph (a) above, goods answering to a description in heading 28.43 or 28.46 or 2852.00.00 are to be classified in those headings and in no other heading of this Section.
2. Subject to Note 1 above, goods classifiable in heading 30.04, 30.05, 30.06, 32.12, 3303.00, 33.04, 33.05, 33.06, 33.07, 35.06, 37.07 or 38.08 by reason of being put up in measured doses or for retail sale are to be classified in those headings and in no other heading of the Nomenclature.
3. Goods put up in sets consisting of two or more separate constituents, some or all of which fall in this Section and are intended to be mixed together to obtain a product of Section VI or VII, are to be classified in the heading appropriate to that product, provided that the constituents are:
 - (a) having regard to the manner in which they are put up, clearly identifiable as being intended to be used together without first being repacked;
 - (b) presented together; and
 - (c) identifiable, whether by their nature or by the relative proportions in which they are present, as being complementary one to another.



CHAPTER 28

INORGANIC CHEMICALS; ORGANIC OR INORGANIC COMPOUNDS OF PRECIOUS METALS, OF RARE-EARTH METALS, OF RADIOACTIVE ELEMENTS OR OF ISOTOPES

Notes

1. Except where the context otherwise requires, the headings of this Chapter apply only to:
 - (a) Separate chemical elements and separate chemically defined compounds, whether or not containing impurities;
 - (b) The products mentioned in (a), dissolved in water;
 - (c) The products mentioned in (a) dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for specific use rather than for general use;
 - (d) The products mentioned in (a), (b) or (c) with an added stabiliser (including an anti-caking agent) necessary for their preservation or transport;
 - (e) The products mentioned in (a), (b), (c) or (d) with an added anti-dusting agent or a colouring substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for specific use rather than for general use.

2. In addition to dithionites and sulphoxylates, stabilised with organic substances (heading 28.31), carbonates and peroxocarbonates of inorganic bases (heading 28.36), cyanides, cyanide oxides and complex cyanides of inorganic bases (heading 28.37), fulminates, cyanates and thiocyanates, of inorganic bases (heading 28.42), organic products included in headings 28.43 to 28.46 and 28.52 and carbides (heading 28.49), only the following compounds of carbon are to be classified in this Chapter:
 - (a) Oxides of carbon, hydrogen cyanide and fulminic, isocyanic, thiocyanic and other simple or complex cyanogen acids (heading 28.11);
 - (b) Halide oxides of carbon (heading 28.12);
 - (c) Carbon disulphide (heading 28.13);
 - (d) Thiocarbonates, selenocarbonates, tellurocarbonates, selenocyanates, tellurocyanates, tetrathiocyanatodiamminochromates (reineckates) and other complex cyanates, of inorganic bases (heading 28.42);

- (e) Hydrogen peroxide, solidified with urea (heading 28.47), carbon oxysulphide, thiocarbonyl halides, cyanogen, cyanogen halides and cyanamide and its metal derivatives (heading 28.53) other than calcium cyanamide, whether or not pure (Chapter 31).
3. Subject to the provisions of Note 1 to Section VI, this Chapter does not cover:
- (a) Sodium chloride or magnesium oxide, whether or not pure, or other products of Section V;
 - (b) Organo-inorganic compounds other than those mentioned in Note 2 above;
 - (c) Products mentioned in Note 2, 3, 4 or 5 to Chapter 31;
 - (d) Inorganic products of a kind used as luminophores, of heading 32.06; glass frit and other glass in the form of powder, granules or flakes, of heading 32.07;
 - (e) Artificial graphite (heading 38.01); products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading 38.13; ink removers put up in packings for retail sale, of heading 38.24; cultured crystals (other than optical elements) weighing not less than 2.5g each, of the halides of the alkali or alkaline-earth metals, of heading 38.24;
 - (f) Precious or semi-precious stones (natural, synthetic or reconstructed) or dust or powder of such stones (headings 71.02 to 71.05), or precious metals or precious metal alloys of Chapter 71;
 - (g) The metals, whether or not pure, metal alloys or cermets, including sintered metal carbides (metal carbides sintered with a metal), of Section XV; or
 - (h) Optical elements, for example, of the halides of the alkali or alkaline-earth metals (heading 90.01).
4. Chemically defined complex acids consisting of a non-metal acid of sub-Chapter II and a metal acid of sub-Chapter IV are to be classified in heading 28.11.
5. Headings 28.26 to 28.42 apply only to metal or ammonium salts or peroxy salts.

Except where the context otherwise requires, double or complex salts are to be classified in heading 28.42.

6. Heading 28.44 applies only to:

- (a) Technetium (atomic No. 43), promethium (atomic No. 61), polonium (atomic No. 84) and all elements with an atomic number greater than 84;
- (b) Natural or artificial radioactive isotopes (including those of the precious metals or of the base metals of Sections XIV and XV), whether or not mixed together;
- (c) Compounds, inorganic or organic, of these elements or isotopes, whether or not chemically defined, whether or not mixed together;
- (d) Alloys, dispersions (including cermets), ceramic products and mixtures containing these elements or isotopes or inorganic or organic compounds thereof and having a specific radioactivity exceeding 74 Bq/g (0.002 μ Ci/g).
- (e) Spent (irradiated) fuel elements (cartridges) of nuclear reactors;
- (f) Radioactive residues whether or not usable.

The term "isotopes", for the purposes of this Note and of the wording of headings 28.44 and 28.45, refers to:

- individual nuclides, excluding, however, those existing in nature in the monoisotopic state;
 - mixtures of isotopes of one and the same element, enriched in one or several of the said isotopes, that is, elements of which the natural isotopic composition has been artificially modified.
7. Heading 2848.00.00 includes copper phosphide (phosphor copper) containing more than 15% by weight of phosphorus.
8. Chemical elements (for example, silicon and selenium) doped for use in electronics are to be classified in this Chapter, provided that they are in forms unworked as drawn, or in the form of cylinders or rods. When cut in the form of discs, wafers or similar forms, they fall in heading 3818.00.00

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
28.01	I - CHEMICAL ELEMENTS			
	Fluorine, chlorine, bromine and iodine.			
2801.10.00	Chlorine	15%	kg	15%
2801.20.00	Iodine	15%	kg	15%
2801.30.00	Flourine; bromine	15%	kg	15%

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
2802.00.00	Sulphur, sublimed or precipitated; colloidal sulphur.	5%	kg	15%
2803.00.00	Carbon (carbon blacks and other forms of carbon not elsewhere specified or included).	5%	kg	15%
28.04	Hydrogen, rare gases and other non-metals.			
2804.10.00	Hydrogen	0%	kg and m ³	15%
	Rare gases:			
2804.21.00	Argon	0%	kg and m ³	15%
2804.29.00	Other	0%	kg and m ³	15%
2804.30.00	Nitrogen	0%	kg and m ³	15%
2804.40.00	Oxygen	0%	kg and m ³	15%
2804.50.00	Boron, tellurium	15%	kg	15%
	Silicon:			
2804.61.00	Containing by weight not less than 99.99% of Silicon	15%	kg	15%
2804.69.00	Other	15%	kg	15%
2804.70.00	Phosphorus	15%	kg	15%
2804.80.00	Arsenic	15%	kg	15%
2804.90.00	Selenium	15%	kg	15%
28.05	Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or inter-alloyed; mercury.			
	Alkali or alkaline-earth metals:			
2805.11.00	Sodium	15%	kg	15%
2805.12.00	Calcium	15%	kg	15%
2805.19.00	Other	15%	kg	15%
2805.30.00	Rare-earth metals, scandium and yttrium, whether or not intermixed or inter-alloyed	15%	kg	15%
2805.40.00	Mercury	15%	kg	15%
	II - INORGANIC ACIDS AND INORGANIC OXYGEN COMPOUNDS OF NON-METALS			
28.06	Hydrogen chloride (hydrochloric acid); chlorosulphuric acid.			
2806.10.00	Hydrogen chloride (hydrochloric acid)	15%	kg	15%
2806.20.00	Chlorosulphuric acid	15%	kg	15%
2807.00.00	Sulphuric acid; oleum.			
2807.00.10	Sulphuric acid, for chemical analysis	15%	kg	15%
2807.00.20	Sulphuric acid, other	15%	kg	15%
2807.00.30	Oleum	15%	kg	15%
2808.00.00	Nitric acid, sulphonitric acids.	15%	kg	15%
28.09	Diphosphorus pentoxide; phosphoric acid and polyphosphoric acids, whether or not chemically defined.			
2809.10.00	Diphosphorus pentoxide	15%	kg	15%
2809.20.00	Phosphoric acid and polyphosphoric acid	15%	kg	15%
2810.00.00	Oxides of boron; boric acids.	5%	kg	15%
28.11	Other inorganic acids and other inorganic oxygen compounds of non-metals.			
	Other inorganic acids:			
2811.11.00	Hydrogen fluoride (hydrofluoric acid)	15%	kg	15%
2811.19.00	Other	15%	kg	15%
	Other inorganic oxygen compounds of non-metals:			
2811.21.00	Carbon dioxide	15%	kg	15%

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
2811.22.00	Silicon dioxide	15%	kg	15%
2811.29.00	Other:			
2811.29.10	Nitrous oxide	15%	kg	15%
2811.29.90	Other	15%	kg	15%
	III - HALOGEN OR SULPHUR COMPOUNDS OF NON-METALS			
28.12	Halides and halide oxides of non-metals.			
2812.10.00	Chlorides and chloride oxides	15%	kg	15%
2812.90.00	Other	15%	kg	15%
28.13	Sulphides of non-metals; commercial phosphorus trisulphide.			
2813.10.00	Carbon disulphide	15%	kg	15%
2813.90.00	Other	15%	kg	15%
	IV - INORGANIC BASES AND OXIDES, HYDROXIDES AND PEROXIDES OF METALS			
28.14	Ammonia, anhydrous or in aqueous solution.			
2814.10.00	Anhydrous ammonia	15%	kg	15%
2814.20.00	Ammonia in aqueous solution	15%	kg	15%
28.15	Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium.			
	Sodium hydroxide (caustic soda):			
2815.11.00	Solid	15%	kg	15%
2815.12.00	In aqueous solution (soda lye or liquid soda)	15%	kg	15%
2815.20.00	Potassium hydroxide (caustic potash)	15%	kg	15%
2815.30.00	Peroxides of sodium or potassium	15%	kg	15%
28.16	Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium.			
2816.10.00	Hydroxide and peroxide of magnesium	15%	kg	15%
2816.40.00	Oxide, hydroxides and peroxides, of strontium or barium	15%	kg	15%
2817.00.00	Zinc oxide; zinc peroxide.	5%	kg	15%
28.18	Artificial corundum, whether or not chemically defined; aluminium oxide; aluminium hydroxide.			
2818.10.00	Artificial corundum, whether or not chemically Defined	15%	kg	15%
2818.20.00	Aluminium oxide (alumina), other than artificial corundum	25%	kg	15%
2818.30.00	Aluminium hydroxide	15%	kg	15%
28.19	Chromium oxides and hydroxides.			
2819.10.00	Chromium trioxide	15%	kg	15%
2819.90.00	Other	15%	kg	15%
28.20	Manganese oxides.			
2820.10.00	Manganese dioxide	15%	kg	15%
2820.90.00	Other	15%	kg	15%
28.21	Iron oxides and hydroxides; earth colours containing 70% or more by weight of combined iron evaluated as Fe₂O₃.			
2821.10.00	Iron oxides and hydroxides	15%	kg	15%
2821.20.00	Earth colours	15%	kg	15%
2822.00.00	Cobalt oxides and hydroxides; commercial cobalt oxides.	15%	kg	15%
2823.00.00	Titanium oxides.	15%	kg	15%

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
28.24	Lead oxides; red lead and orange lead.			
2824.10.00	Lead monoxide (litharge, massicot)	15%	kg	15%
2824.90.00	Other	15%	kg	15%
28.25	Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides.			
2825.10.00	Hydrazine and hydroxylamine and their inorganic salts	15%	kg	15%
2825.20.00	Lithium oxide and hydroxide	15%	kg	15%
2825.30.00	Vanadium oxides and hydroxides	15%	kg	15%
2825.40.00	Nickel oxides and hydroxides	15%	kg	15%
2825.50.00	Copper oxides and hydroxides	15%	kg	15%
2825.60.00	Germanium oxides and zirconium dioxide	15%	kg	15%
2825.70.00	Molybdenum oxides and hydroxides	15%	kg	15%
2825.80.00	Antimony oxides	15%	kg	15%
2825.90.00	Other	15%	kg	15%
	V - SALTS AND PEROXYSALTS, OF INORGANIC ACIDS AND METALS			
28.26	Fluorides, fluorosilicates, fluoroaluminates and other complex fluorine salts.			
	Fluorides:			
2826.12.00	Of aluminium	15%	kg	15%
2826.19.00	Other	15%	kg	15%
2826.30.00	Sodium hexafluoroaluminate (synthetic cryolite)	15%	kg	15%
2826.90.00	Other	15%	kg	15%
28.27	Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides.			
2827.10.00	Ammonium chloride	15%	kg	15%
2827.20.00	Calcium chloride	15%	kg	15%
	Other chlorides:			
2827.31.00	Of magnesium	15%	kg	15%
2827.32.00	Of aluminium	15%	kg	15%
2827.35.00	Of nickel	15%	kg	15%
2827.39.00	Other	15%	kg	15%
	Chloride oxides and chloride hydroxides:			
2827.41.00	Of copper	15%	kg	15%
2827.49.00	Other	15%	kg	15%
	Bromides and bromide oxides:			
2827.51.00	Bromides sodium or of potassium	15%	kg	15%
2827.59.00	Other	15%	kg	15%
2827.60.00	Iodides and iodide oxides	15%	kg	15%
28.28	Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites.			
2828.10.00	Commercial calcium hypochlorite and other calcium hypochlorites	15%	kg	15%
2828.90.00	Other	15%	kg	15%
28.29	Chlorates and perchlorates; bromates and perbromates; iodates and periodates.			
	Chlorates:			
2829.11.00	Of sodium	15%	kg	15%
2829.19.00	Other	15%	kg	15%
2829.90.00	Other	15%	kg	15%
28.30	Sulphides; polysulphides, whether or not chemically defined.			
2830.10.00	Sodium sulphides	15%	kg	15%

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
2830.90.00	Other	15%	kg	15%
28.31	Dithionites and sulphonylates.			
2831.10.00	Of sodium	15%	kg	15%
2831.90.00	Other	15%	kg	15%
28.32	Sulphites; thiosulphates.			
2832.10.00	Sodium sulphites	15%	kg	15%
2832.20.00	Other sulphites	15%	kg	15%
2832.30.00	Thiosulphates	15%	kg	15%
28.33	Sulphates; alums; peroxsulphates (persulphates).			
	Sodium sulphates:			
2833.11.00	Disodium sulphate	15%	kg	15%
2833.19.00	Other	15%	kg	15%
	Other sulphates:			
2833.21.00	Of magnesium	15%	kg	15%
2833.22.00	Of aluminium	15%	kg	15%
2833.24.00	Of nickel	15%	kg	15%
2833.25.00	Of copper	15%	kg	15%
2833.27.00	Of barium	15%	kg	15%
2833.29.00	Other	15%	kg	15%
2833.30.00	Alums	15%	kg	15%
2833.40.00	Peroxosulphates (persulphates)	15%	kg	15%
28.34	Nitrites; nitrates.			
2834.10.00	Nitrites	15%	kg	15%
	Nitrates:			
2834.21.00	Of potassium	15%	kg	15%
2834.29.00	Other	15%	kg	15%
28.35	Phosphinates (hypophosphites), phosphonates (phosphites), and phosphates; polyphosphates, whether or not chemically defined.			
2835.10.00	Phosphinates (hypophosphites) and phosphonates (phosphates)	15%	kg	15%
	Phosphates:			
2835.22.00	Of mono-or disodium	15%	kg	15%
2835.24.00	Of potassium	15%	kg	15%
2835.25.00	Calcium hydrogenorthophosphate ("dicalcium phosphate")	15%	kg	15%
2835.26.00	Other phosphates of calcium	15%	kg	15%
2835.29.00	Other	15%	kg	15%
	Polyphosphates:			
2835.31.00	Sodium triphosphate (sodium tripolyphosphate)	15%	kg	15%
2835.39.00	Other	15%	kg	15%
28.36	Carbonates; peroxcarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbonate.			
2836.20.00	Disodium carbonate	15%	kg	15%
2836.30.00	Sodium hydrogencarbonate (sodium bicarbonate)	15%	kg	15%
2836.40.00	Potassium carbonates	15%	kg	15%
2836.50.00	Calcium carbonate	15%	kg	15%
2836.60.00	Barium carbonate	15%	kg	15%
	Other:			
2836.91.00	Lithium carbonates	15%	kg	15%
2836.92.00	Strontium carbonate	15%	kg	15%
2836.99.00	Other	15%	kg	15%
28.37	Cyanides, cyanide oxides and complex			

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
	cyanides.			
	Cyanides and cyanide oxides:			
2837.11.00	Of sodium	15%	kg	15%
2837.19.00	Other	15%	kg	15%
2837.20.00	Complex cyanides	15%	kg	15%
(2838)				
28.39	Silicates; commercial alkali metal silicates.			
	Of sodium:			
2839.11.00	Sodium metasilicates	15%	kg	15%
2839.19.00	Other	15%	kg	15%
2839.90.00	Other	15%	kg	15%
28.40	Borates; peroxoborates (perborates).			
	Disodium tetraborate (refined borax):			
2840.11.00	Anhydrous	15%	kg	15%
2840.19.00	Other	15%	kg	15%
2840.20.00	Other borates	15%	kg	15%
2840.30.00	Peroxoborates (perborates)	15%	kg	15%
28.41	Salts of oxometallic or peroxometallic acids.			
2841.30.00	Sodium dichromate	15%	kg	15%
2841.50.00	Other chromates and dischromates; Perochromates	15%	kg	15%
	Manganites, manganates and permanganates:			
2841.61.00	Potassium permanganate	15%	kg	15%
2841.69.00	Other	15%	kg	15%
2841.70.00	Molybdates	15%	kg	15%
2841.80.00	Tungstates (wolframates)	15%	kg	15%
2841.90.00	Other	15%	kg	15%
28.42	Other salts of inorganic acids or peroxyacids, (including aluminosilicates whether or not chemically defined), other than azides.			
2842.10.00	Double or complex silicates, including aluminosilicates whether or not chemically defined.	15%	kg	15%
2842.90.00	Other	15%	kg	15%
	VI – MISCELLANEOUS			
28.43	Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals.			
2843.10.00	Colloidal precious metal	15%	kg	15%
	Silver compounds:			
2843.21.00	Silver nitrate	15%	kg	15%
2843.29.00	Other	15%	kg	15%
2843.30.00	Gold compounds	15%	kg	15%
2843.90.00	Other compounds; amalgams	15%	kg	15%
28.44	Radioactive chemical elements and radioactive isotopes (including the fissile or fertile chemical elements and isotopes) and their compounds; mixtures and residues containing these products.			
2844.10.00	Natural uranium and its compounds; alloys, dispersions (including cermet), ceramic products and mixtures containing natural uranium or natural uranium compounds	15%	kg	15%
2844.20.00	Uranium enriched in U 235 and its compounds; plutonium and its compounds; alloys, dispersions (including cermet), ceramic	15%	kg	15%

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
2844.30.00	products and mixtures containing uranium enriched in U 235, plutonium or compounds of these products Uranium depleted in U 235 and its compounds; thorium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium depleted in U 235, thorium or compounds of these products	15%	kg	15%
2844.40.00	Radioactive elements and isotopes and compounds other than those of sub heading 2844.10, 2844.20 or 2844.30; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues	15%	kg	15%
2844.50.00	Spent (irradiated) fuel of elements (cartridges) of nuclear reactors	15%	kg	15%
28.45	Isotopes other than those of heading 28.44; compounds, inorganic or organic, of such isotopes, whether or not chemically defined.			
2845.10.00	Heavy water (deuterium oxide)	15%	kg	15%
2845.90.00	Other	15%	kg	15%
28.46	Compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixtures of these metals.			
2846.10.00	Cerium compounds	15%	kg	15%
2846.90.00	Other	15%	kg	15%
2847.00.00	Hydrogen peroxide, whether or not solidified with urea.	15%	kg	15%
2848.00.00	Phosphides, whether or not chemically defined, excluding ferrophosphorus.	15%	kg	15%
28.49	Carbides, whether or not chemically defined.			
2849.10.00	Of calcium	15%	kg	15%
2849.20.00	Of silicon	15%	kg	15%
2849.90.00	Other	15%	kg	15%
2850.00.00	Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined; other than compounds, which are also carbides of heading 28.49.	15%	kg	15%
(2851)				
2852.00.00	Compounds, inorganic or organic, of mercury excluding amalgams.	15%	kg	15%
28.53.00.00	Other inorganic compounds (including distilled or conductivity water and water of similar purity); liquid air (whether or not rare gases have been removed) compressed air; amalgams, other than amalgams of precious metals	15%	kg	15%

CHAPTER 29
ORGANIC CHEMICALS

Notes

1. Except where the context otherwise requires, the headings of this Chapter apply only to:
 - (a) Separate chemically defined organic compounds, whether or not containing impurities;
 - (b) Mixtures of two or more isomers of the same organic compound (whether or not containing impurities), except mixtures of acyclic hydrocarbon isomers (other than stereoisomers), whether or not saturated (Chapter 27);
 - (c) The products of headings 29.36 to 29.39 or the sugar ethers, sugar acetals and sugar esters, and their salts, of heading 29.40.00.00, or the products of heading 29.41, whether or not chemically defined;
 - (d) The products mentioned in (a), (b) or (c) dissolved in water;
 - (e) The products mentioned in (a), (b) or (c) dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for specific use rather than for general use;
 - (f) The products mentioned in (a), (b), (c), (d) or (e) with an added stabiliser (including an anti-caking agent) necessary for their preservation or transport;
 - (g) The products mentioned in (a), (b), (c), (d), (e) or (f) with an added anti-dusting agent or a colouring or odoriferous substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for specific use rather than for general use;
 - (h) The following products, diluted to standard strengths, for the production of azo dyes: diazonium salts, couplers used for these salts and diazotisable amines and their salts.

2. This Chapter does not cover:
 - (a) Goods of heading 15.04 or crude glycerol (heading 15.20.00.00);
 - (b) Ethyl alcohol (heading 22.07 or 22.08);
 - (c) Methane or propane (heading 27.11);
 - (d) The compounds of carbon mentioned in Note 2 to Chapter 28;

- (e) Urea (heading 31.02 or 31.05);
 - (f) Colouring matter of vegetable or animal origin (heading 32.00), synthetic organic colouring matter, synthetic organic products of a kind used as fluorescent brightening agents or as luminophores (heading 32.04) or dyes or other colouring matter put up in forms or packings for retail sale (heading 32.12);
 - (g) Enzymes (heading 35.07);
 - (h) Metaldehyde, hexamethylenetetramine or similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels, or liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm³ (heading 36.06);
 - (ij) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading 3813.00.00; ink removers put up in packings for retail sale, of heading 38.24; or
 - (k) Optical elements, for example, of ethylenediamine tartrate (heading 90.01).
3. Goods which could be included in two or more of the headings of this Chapter are to be classified in that one of those headings which occurs last in numerical order.
 4. In headings 29.04 to 29.06, 29.08 to 2911.00.00 and 2913.00.00 to 29.20, reference to halogenated, sulphonated, nitrated or nitrosated derivatives includes a reference to compound derivatives, such as sulphohalogenated, nitrohalogenated, nitrosulphonated or nitrosulphohalogenated derivatives.

Nitro or nitroso groups are not to be taken as "nitrogen-functions" for the purposes of heading 29.29.

For the purposes of headings 2911.00.00, 29.12, 29.14, 29.18 and 29.22, "oxygen-function" is to be restricted to the functions (the characteristic organic oxygen-containing groups) referred to in headings 29.05 to 29.20.

5. (A) The esters of acid-function organic compounds of sub-Chapters 1 to VII with organic compounds of these sub-Chapters are to be classified with that compound which is classified in the heading which occurs last in numerical order in these sub-Chapters.
- (B) Esters of ethyl alcohol or glycerol with acid-function organic compounds of sub-Chapters I to VII are to be classified in the same heading as the corresponding acid-function compounds.
- (C) Subject to Note 1 to Section VI and Note 2 to Chapter 28:
 - (1) Inorganic salts of organic compounds such as acid-, phenol- or enol-function compounds or organic bases, of sub-Chapters I to

X or heading 29.42, are to be classified in the heading appropriate to the organic compound;

- (2) Salts formed between organic compounds of sub- Chapters I to X or heading 29.42 are to be classified in the heading appropriate to the base or to the acid (including phenol- or enol-function compounds) from which they are formed, whichever occurs last in numerical order in the Chapter, and
- (3) Coordination compounds other than products classifiable in sub Chapter XI or heading 29.41, are to be classified in the heading which occurs last in numerical order in Chapter 29, among those appropriate to the fragments formed by “cleaving” of all metal bonds, other than metal carbon bonds.

(D) Metal alcoholates are to be classified in the same heading as the corresponding alcohols except in the case of ethanol (heading 29.05).

(E) Halides of carboxylic acids are to be classified in the same heading as the corresponding acids.

6. The compounds of headings 29.30 and 29.31 are organic compounds the molecules of which contain, in addition to atoms of hydrogen, oxygen or nitrogen, atoms of other non-metals or of metals (such as sulphur, arsenic, or lead) directly linked to carbon atoms.

Heading 29.30 (organo-sulphur compounds) and heading 29.31 (other organo-inorganic compounds) do not include sulphonated or halogenated derivatives (including compound derivatives) which, apart from hydrogen, oxygen and nitrogen, only have directly linked to carbon the atoms of sulphur or of a halogen which give them their nature of sulphonated or halogenated derivatives (or compound derivatives).

7. Headings 29.32, 29.33 and 29.34 do not include epoxides with a three-membered ring, ketone peroxides, cyclic polymers of aldehydes or of thioaldehydes, anhydrides of polybasic carboxylic acids, cyclic esters of polyhydric alcohols or phenols with polybasic acids, of imides of polybasic acids.

These provisions apply only when the ring-position hetero-atoms are those resulting solely from the cyclising function or functions here listed.

8. For the purposes of heading 29.37:
 - (a) the term “hermones” includes hormone-releasing or hormone-stimulating factors, hormone inhibitors and hormone antagonists (anti-hormones);
 - (b) the expression “used primarily as hormones” applies not only to hormone derivatives and structural analogues used primarily for their hormonal effect, but also to those derivatives and structural analogues

used primarily as intermediates in the synthesis of products of this heading.

Subheading Notes

1. Within any one heading of this Chapter, derivatives of a chemical compound (or group of chemical compounds) are to be classified in the same subheading as that compound (or group of compounds) provided that they are not more specifically covered by any other subheading and that there is no residual subheading named "Other" in the series of subheadings concerned.
2. Note 3 to Chapter 29 does not apply to the subheadings of this chapter



HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
	I - HYDROCARBONS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES			
29.01	Acyclic hydrocarbons.			
2901.10.00	Saturated	5%	kg	15%
	Unsaturated:			
2901.21.00	Ethylene	5%	kg	15%
2901.22.00	Propene (propylene)	5%	kg	15%
2901.23.00	Butene (butylenes) and isomers thereof	5%	kg	15%
2901.24.00	Buta-1, 3-diene and isoprene	5%	kg	15%
2901.29.00	Other:			
2901.29.10	Nonylene (nonene)	5%	kg	15%
2901.29.20	Acetylene	5%	kg	15%
2901.29.90	Other	5%	kg	15%
29.02	Cyclic hydrocarbons.			
	Cyclanes, cyclenes and cycloterpenes:			
2902.11.00	Cyclohexane	5%	kg	15%
2902.19.00	Other	5%	kg	15%
2902.20.00	Benzene	5%	kg	15%
2902.30.00	Toluene	5%	kg	15%
	Xylenes:			
2902.41.00	<i>o</i> -Xylene	5%	kg	15%
2902.42.00	<i>m</i> -Xylene	5%	kg	15%
2902.43.00	<i>p</i> -Xylene	5%	kg	15%
2902.44.00	Mixed xylene isomers	5%	kg	15%
2902.50.00	Styrene	5%	kg	15%
2902.60.00	Ethylbenzene	5%	kg	15%
2902.70.00	Cumene	5%	kg	15%
2902.90.00	Other	5%	kg	15%
29.03	Halogenated derivatives of hydrocarbons.			
	Saturated chlorinated derivatives of acyclic hydrocarbons:			
2903.11.00	Chloromethane (methyl chloride) and chlorethane (ethyl chloride)	5%	kg	15%

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
2903.12.00	Dichloromethane (methylene chloride)	5%	kg	15%
2903.13.00	Chloroform (trichloromethane)	5%	kg	15%
2903.14.00	Carbon tetrachloride	5%	kg	15%
2903.15.00	Ethylene dichloride (ISO)(1,2-dichloroethane)	5%	kg	15%
2903.19.00	Other:			
2903.19.10	1,1,1-Trichloroethane (methylchloroform)	5%	kg	15%
2903.19.90	Other	5%	kg	15%
	Unsaturated chlorinated derivatives of acyclic hydrocarbons:			
2903.21.00	Vinyl chloride (chloroethylene)	5%	kg	15%
2903.22.00	Trichloroethylene	5%	kg	15%
2903.23.00	Tetrachloroethylene (perchloroethylene)	5%	kg	15%
2903.29.00	Other	5%	kg	15%
	Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons:			
2903.31.00	Ethylene dibomide (ISO) (1,2-dibromoethane)	5%	kg	15%
2903.39.00	Other	5%	kg	15%
	Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens:			
2903.41.00	Trichlorofluoromethane	5%	kg	15%
2903.42.00	Dichlorodifluoromethane	5%	kg	15%
2903.43.00	Trichlorotrifluoroethanes	5%	kg	15%
2903.44.00	Dichlorotetrafluoroethanes and Chloropentafluoroethane	5%	kg	15%
2903.45.00	Other derivatives perhalogenated only with fluorine and chlorine:			
2903.45.10	Chlorotrifluoromethane	5%	kg	15%
2903.45.20	Pentachlorofluoroethane	5%	kg	15%
2903.45.30	Tetrachlorodifluoroethanes	5%	kg	15%
2903.45.40	Heptachlorofluoropropanes	5%	kg	15%
2903.45.50	Hexachlorodifluoropropanes	5%	kg	15%
2903.45.60	Pentachlorotrifluoropropanes	5%	kg	15%
2903.45.70	Tetrachlorotetrafluoropropanes	5%	kg	15%
2903.45.80	Trichloropentafluoropropanes	5%	kg	15%
2903.45.90	Other:			
2903.45.91	Dichlorohexafluoropropanes	5%	kg	15%
2903.45.92	Chloroheptafluoropropanes	5%	kg	15%
2903.45.99	Other	5%	kg	15%
2903.46.00	Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes	5%	kg	15%
2903.47.00	Other perhalogenated derivatives	5%	kg	15%
2903.49.00	Other:			
2903.49.10	Derivatives of methane, ethane or propane, halogenated only with fluorine and chlorine	5%	kg	15%
2903.49.20	Derivatives of methane, ethane or propane, halogenated only with fluorine and bromine	5%	kg	15%
2903.49.90	Other	5%	kg	15%
	Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons:			
2903.51.00	1,2,3,4,5,6-Hexachlorocyclohexane (HCH (ISO)) including lindane (ISO,INN)	5%	kg	15%
2903.52.00	Aldrin (ISO), chlordane (ISO) and heptachlor (ISO)	5%	kg	15%
2903.59.00	Other	5%	kg	15%
	Halogenated derivatives of aromatic			

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
2903.61.00	hydrocarbons: Chlorobenzene, <i>o</i> -dichlorobenzene and <i>p</i> -dichlorobenzene	5%	kg	15%
2903.62.00	Hexachlorobenzene (ISO) and DDT (ISO) (clofenotane(INN), (1,1,1-trichloro- 2, 2-bis (<i>p</i> - chlorophenyl ethane)	5%	kg	15%
2903.69.00	Other	5%	kg	15%
29.04	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated.			
2904.10.00	Derivatives containing only sulpho groups, their salts and ethyl esters:			
2904.10.10	Sulphonic acid (tridecylbenzene [TDBSA] and Linear Alkylbenzene [LABSA]	15%	kg	15%
2904.10.20	Sulphonic acid (Dodecylbenzene [DDBSA])	15%	kg	15%
2904.10.90	Other	5%	kg	15%
2904.20.00	Derivatives containing only nitro or only nitroso groups	5%	kg	15%
2904.90.00	Other	5%	kg	15%
29.05	II - ALCOHOLS AND THEIR HALO- GENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.			
	Saturated monohydric alcohols:			
2905.11.00	Methanol (methyl alcohol)	0%	kg	15%
2905.12.00	Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)	0%	kg	15%
2905.13.00	Butan 1-ol (<i>n</i> -butyl alcohol)	0%	kg	15%
2905.14.00	Other butanols	0%	kg	15%
2905.16.00	Octanol (octyl alcohol) and isomers thereof	0%	kg	15%
2905.17.00	Dodecan-1-ol (lauryl alcohol), hexadecane-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)	0%	kg	15%
2905.19.00	Other	0%	kg	15%
	Unsaturated monohydric alcohols:			
2905.22.00	Acyclic terpene alcohols	0%	kg	15%
2905.29.00	Other	0%	kg	15%
	Diols:			
2905.31.00	Ethylene glycol (ethanediol)	0%	kg	15%
2905.32.00	Propylene glycol (propane-1,2-diol)	0%	kg	15%
2905.39.00	Other	0%	kg	15%
	Other polyhydric alcohols:			
2905.41.00	2-Ethyl-2- (hydroxymethyl) propane 1, 3-diol (trimethylolpropane)	0%	kg	15%
2905.42.00	Pentaerythritol	0%	kg	15%
2905.43.00	Mannitol	0%	kg	15%
2905.44.00	D-glucitol (sorbitol)	0%	kg	15%
2905.45.00	Glycerol	0%	kg	15%
2905.49.00	Other	0%	kg	15%
	Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols:			
2905.51.00	Ethchlorvynol (INN)	0%	kg	15%

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
2905.59.00 29.06	Other Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.	0%	kg	15%
2906.11.00	Cyclanic, cyclenic or cycloterpenic: Menthol	0%	kg	15%
2906.12.00	Cyclohexanol, methylcyclohexanols and Dimethylcyclohexanols	0%	kg	15%
2906.13.00	Sterols and inositols	0%	kg	15%
2906.19.00	Other	0%	kg	15%
2906.20.00	Aromatic:			
2906.21.00	Benzyl alcohol	0%	kg	15%
2906.29.00	Other	0%	kg	15%
29.07	III - PHENOLS, PHENOL-ALCOHOLS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES Phenols; phenol-alcohols.			
	Monophenols:			
2907.11.00	Phenol (hydroxybenzene) and its salts	0%	kg	15%
2907.12.00	Cresols and their salts	0%	kg	15%
2907.13.00	Octylphenol, nonylphenol and their isomers; salts thereof	0%	kg	15%
2907.15.00	Naphthols and their salts	0%	kg	15%
2907.19.00	Other	0%	kg	15%
	Polyphenols; phenol-alcohols:			
2907.21.00	Resorcinol and its salts	0%	kg	15%
2907.22.00	Hydroquinone (quinol) and its salts	0%	kg	15%
2907.23.00	4,4'-Isopropylidenediphenol (bisphenol A, diphenylolpropane) and its salts	0%	kg	15%
2907.29.00	Other	0%	kg	15%
29.08	Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols.			
	Derivatives containing only halogen substituents and their salts:			
2908.11.00	Pentachlorophenol (ISO)	0%	kg	15%
2908.19.00	Other	0%	kg	15%
	Other:			
2908.91.00	Dimoseb (ISO) and its salts	0%	kg	15%
2908.99.00	Other	0%	kg	15%
29.09	IV - ETHERS, ALCOHOL PEROXIDES, ETHER PEROXIDES, KETONE PEROXIDES, EPOXIDES WITH A THREE-MEMBERED RING, ACETALS AND HEMIACETALS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides, ether peroxides, ketone peroxides (whether or not chemically defined), and their halogenated sulphonated, nitrated or nitrosated derivatives.			
	Acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives:			
2909.11.00	Diethyl ether	0%	kg	15%
2909.19.00	Other	0%	kg	15%
2909.20.00	Cyclanic, cyclenic or cycloterpenic ethers and	0%	kg	15%

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
2909.30.00	their halogenated, sulphonated, nitrated or nitrosated derivatives Aromatic ethers and their halogenated, sulphonated nitrated or nitrosated derivatives Ether-alcohols and their halogenated, sulphonated nitrated or nitrosated derivatives:	0%	kg	15%
2909.41.00	2.2'-Oxydiethanol (diethylene glycol, digol)	0%	kg	15%
2909.43.00	Monobutyl ethers of ethylene glycol or of diethylene glycol	0%	kg	15%
2909.44.00	Other monoalkylethers of ethylene glycol or of diethylene glycol	0%	kg	15%
2909.49.00	Other	0%	kg	15%
2909.50.00	Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated nitrated or nitrosated derivatives	0%	kg	15%
2909.60.00	Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated nitrated or nitrosated derivatives	0%	kg	15%
29.10	Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring, and their halogenated, sulphonated nitrated or nitrosated derivatives.			
2910.10.00	Oxirane (ethylene oxide)	0%	kg	15%
2910.20.00	Methyloxirane (propylene oxide)	0%	kg	15%
2910.30.00	1-Chloro-2,3-epoxypropane (epichlorohydrin) Other:	0%	kg	15%
2910.40.00	Dieldrin (ISO,INN)	0%	kg	15%
2910.90.00	Other	0%	kg	15%
2911.00.00	Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.	0%	kg	15%
29.12	V - ALDEHYDE-FUNCTION COMPOUNDS Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde.			
	Acyclic aldehydes without other oxygen function:			
2912.11.00	Methanal (formaldehyde)	0%	kg	15%
2912.12.00	Ethanal (acetaldehyde)	0%	kg	15%
2912.19.00	Other	0%	kg	15%
	Cyclic aldehydes without other oxygen function:			
2912.21.00	Benzaldehyde	0%	kg	15%
2912.29.00	Other	0%	kg	15%
2912.30.00	Aldehyde-alcohols	0%	kg	15%
2912.40.00	Aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function:			
2912.41.00	Vanillin (4-hydroxy-3-methoxy-benzaldehyde)	0%	kg	15%
2912.42.00	Ethylvanillin (3-ethoxy-4-hydroxy-benzaldehyde)	0%	kg	15%
2912.49.00	Other	0%	kg	15%
2912.50.00	Cyclic polymers of aldehydes	0%	kg	15%
2912.60.00	Paraformaldehyde	0%	kg	15%
2913.00.00	Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 29.12.	0%	kg	15%
	VI - KETONE-FUNCTION COMPOUNDS			

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
	AND QUINONE-FUNCTION COMPOUNDS			
29.14	Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.			
	Acyclic ketones without other oxygen function:			
2914.11.00	Acetone	0%	kg	15%
2914.12.00	Butanone (methyl ethyl ketone)	0%	kg	15%
2914.13.00	4-Methylpentan-2-one (methyl isobutyl ketone)	0%	kg	15%
2914.19.00	Other	0%	kg	15%
	Cyclanic, cyclenic or cycloterpenic ketones without other oxygen function:			
2914.21.00	Camphor	0%	kg	15%
2914.22.00	Cyclohexanone and methylcyclo-hexanones	0%	kg	15%
2914.23.00	Ionones and methylionones	0%	kg	15%
2914.29.00	Other	0%	kg	15%
	Aromatic ketones without other oxygen function:			
2914.31.00	Phenylacetone (phenylpropan-2-one)	0%	kg	15%
2914.39.00	Other	0%	kg	15%
2914.40.00	Ketone-alcohols and ketone-aldehydes	0%	kg	15%
2914.50.00	Ketone-phenols and ketones with other oxygen function	0%	kg	15%
	Quinones:			
2914.61.00	Anthraquinone	0%	kg	15%
2914.69.00	Other	0%	kg	15%
2914.70.00	Halogenated, sulphonated, nitrated or nitrosated derivatives	0%	kg	15%
	VII - CARBOXYLIC ACIDS AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES			
29.15	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.			
	Formic acid, its salts and esters:			
2915.11.00	Formic acid	0%	kg	15%
2915.12.00	Salts of formic acid	0%	kg	15%
2915.13.00	Esters of formic acid	0%	kg	15%
	Acetic acid and its salts; acetic anhydride:			
2915.21.00	Acetic acid	0%	kg	15%
2915.24.00	Acetic anhydride	0%	kg	15%
2915.29.00	Other	0%	kg	15%
	Esters of acetic acid:			
2915.31.00	Ethyl acetic	0%	kg	15%
2915.32.00	Vinyl acetate	0%	kg	15%
2915.33.00	<i>n</i> -Butyl acetate	0%	kg	15%
2915.36.00	Dieldrin (ISO), acetate)			
2915.39.00	Other	0%	kg	15%
2915.40.00	Mono-di-or trichloroacetic acids, their salts and Esters	0%	kg	15%
2915.50.00	Propionic acid, its salts and esters	0%	kg	15%
2915.60.00	Butanoic acids, pentanoic acids, their salts	0%	kg	15%

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
2915.70.00	and esters			
2915.90.00	Palmitic acid, stearic acid, their salts and esters	0%	kg	15%
	Other	0%	kg	15%
29.16	Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated nitrated or nitrosated derivatives. Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:			
2916.11.00	Acrylic acid and its salts	0%	kg	15%
2916.12.00	Esters of acrylic acid	0%	kg	15%
2916.13.00	Methacrylic acid and its salts	0%	kg	15%
2916.14.00	Esters of methacrylic acid	0%	kg	15%
2916.15.00	Oleic, linoleic or linolenic acids, their salts and Esters	0%	kg	15%
2916.19.00	Other	0%	kg	15%
2916.20.00	Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	0%	kg	15%
2916.31.00	Benzoic acid; and its salts and esters	0%	kg	15%
2916.32.00	Benzoyl peroxide and benzoyl chloride	0%	kg	15%
2916.34.00	Phenylacetic acid and its salts	0%	kg	15%
2916.35.00	Esters of phenylacetic acid	0%	kg	15%
2916.36.00	Binapacryl (ISO)	0%	kg	15%
2916.39.00	Other	0%	kg	15%
29.17	Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives. Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:			
2917.11.00	Oxalic acid, its salts and esters	0%	kg	15%
2917.12.00	Adipic acid, its salts and esters	0%	kg	15%
2917.13.00	Azelaic acid, sebacic acid, their salts and esters	0%	kg	15%
2917.14.00	Maleic anhydride	0%	kg	15%
2917.19.00	Other	0%	kg	15%
2917.20.00	Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	0%	kg	15%
2917.32.00	Dioctyl orthophthalates	0%	kg	15%
2917.33.00	Dionyl or didecyl orthophthalates	0%	kg	15%
2917.34.00	Other esters of orthophthalic acid	0%	kg	15%
2917.35.00	Phthalic anhydride	0%	kg	15%
2917.36.00	Terephthalic acid and its salts	0%	kg	15%
2917.37.00	Dimethyl terephthalate	0%	kg	15%
2917.39.00	Other	0%	kg	15%
29.18	Carboxylic acids with additional oxygen			

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
	function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives. Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:			
2918.11.00	Lactic acid, its salts and esters	0%	kg	15%
2918.12.00	Tartaric acid	0%	kg	15%
2918.13.00	Salts and esters of tartaric acid	0%	kg	15%
2918.14.00	Citric acid	0%	kg	15%
2918.15.00	Salts and esters of citric acid	0%	kg	15%
2918.16.00	Gluconic acid, its salts and esters	0%	kg	15%
2818. 18.00	Chlorobenzilate (ISO)	0%	kg	15%
2918.19.00	Other	0%	kg	15%
	Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:			
2918.21.00	Salicylic acid and its salts	0%	kg	15%
2918.22.00	O-Acetylsalicylic acid, its salts and esters	0%	kg	15%
2918.23.00	Other esters of salicylic acid and their salts	0%	kg	15%
2918.29.00	Other	0%	kg	15%
2918.30.00	Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives	0%	kg	15%
	Other:			
2918.91.00	2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts and esters	0%	kg	15%
2918. 99.00	Other	0%	kg	15%
	VIII - ESTERS OF INORGANIC ACIDS OF NON-METAL AND THEIR SALTS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES			
29.19	Phosphoric esters and their salts, including lactyophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives.			
2919.10.00	Tris (2,3-dibromopropyl) phosphate	0%	kg	15%
2919. 90.00	Other	0%	kg	15%
29.20	Esters of other inorganic acids of non-metals (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives. Thiophosphoric esters (phosphorothioates) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives:			
2920.11.00	Parathion (ISO) and parathion-methyl (ISO) (methyl-parathion)	0%	kg	15%
2920.19.00	Other	0%	kg	15%
2920.90.00	Other	0%	kg	15%
29.21	IX - NITROGEN-FUNCTION COMPOUNDS Amine-function compounds. Acyclic monoamines and their derivatives; salts			

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
2921.11.00	thereof: Methylamine, di-or trimethylamine and their Salts	0%	kg	15%
2921.19.00	Other Acyclic polyamines and their derivatives; salts thereof:	0%	kg	15%
2921.21.00	Ethylenediamine and its salts	0%	kg	15%
2921.22.00	Hexamethylenediamine and its salts	0%	kg	15%
2921.29.00	Other	0%	kg	15%
2921.30.00	Cyclanic, cyclenic or cycloterpenic mono-or polyamines, and their derivatives; salts thereof	0%	kg	15%
	Aromatic monoamines and their derivatives; salts thereof:			
2921.41.00	Aniline and its salts	0%	kg	15%
2921.42.00	Aniline derivatives and their salts	0%	kg	15%
2921.43.00	Toluidines and their derivatives; salts thereof	0%	kg	15%
2921.44.00	Diphenylamine and its derivatives; salts Thereof	0%	kg	15%
2921.45.00	1-Naphthylamine (alpha-naphthylamine), 2-naphthylamine (beta-naphthylamine) and their derivatives; salts thereof	0%	kg	15%
2921.46.00	Amfetamine (INN), benzfetamine (INN), dexametamine (INN), etilametamine (INN), fencamfamin (INN), lefetamine (INN), levametamine (INN), mafenorex (INN) and phentermine (INN); salts thereof	0%	kg	15%
2921.49.00	Other Aromatic polyamines and their derivatives; salts thereof:	0%	kg	15%
2921.51.00	<i>o</i> -, <i>m</i> -, <i>p</i> -Phenylenediamine, diaminotoluenes, and their derivatives; salts thereof	0%	kg	15%
2921.59.00	Other	0%	kg	15%
29.22	Oxygen-function amino-compounds. Amino-alcohols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof:			
2922.11.00	Monoethanolamine and its salts	0%	kg	15%
2922.12.00	Diethanolamine and its salts	0%	kg	15%
2922.13.00	Triethanolamine and its salts	0%	kg	15%
2922.14.00	Dextropropoxyphene (INN) and its salts	0%	kg	15%
2922.19.00	Other Amino-naphthols and other amino-phenols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof:	0%	kg	15%
2922.21.00	Aminohydroxynaphthalene sulphonic acids and their salts	0%	kg	15%
2922.29.00	Other Amino-aldehydes, amino-ketones and amino-quinones, other than those containing more than one kind of oxygen function; salts thereof:	0%	kg	15%
2922.31.00	Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof	0%	kg	15%
2922.39.00	Other Amino-acids, other than those containing more than one kind of oxygen function, and their	0%	kg	15%

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
	esters; salts thereof:			
2922.41.00	Lysine and its esters; salts thereof	0%	kg	15%
2922.42.00	Glutamic acid and its salts	0%	kg	15%
2922.43.00	Anthranilic acid and its salts	0%	kg	15%
2922.44.00	Tilidine (INN) and its salts	0%	kg	15%
2922.49.00	Other	0%	Kg	15%
292250.00	Amino-Alcohol-Phenols Amino-Acid-Phenols other amino-Compounds	0%	Kg	15%
29.23	Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids, whether or not chemically defined.			
2923.10.00	Choline and its salts	0%	kg	15%
2923.20.00	Lecithins and other phosphoaminolipids	0%	kg	15%
2923.90.00	Other	0%	kg	15%
29.24	Carboxamide-function compounds, amide-function compounds of carbonic acid.			
	Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof:			
2924.11.00	Meprobamate (INN)	0%	kg	15%
2924.12.00	Fluoroacetamide (ISO), monocrotophos (ISO) and phosphamidon	0%	kg	15%
2924.19.00	Other	0%	kg	15%
2924.20.00	Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof:			
2924.21.00	Ureines and their derivatives; salts thereof	0%	kg	15%
2924.23.00	2-Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts	0%	kg	15%
2924.24.00	Ethinamate (INN)	0%	kg	15%
2924.29.00	Other	0%	kg	15%
29.25	Carboxyimide-function compounds (including saccharin and its salts) and imine-function compounds.			
	Imides and their derivatives; salts thereof:			
2925.11.00	Saccharin and its salts	0%	kg	15%
2925.12.00	Glutethimide (INN)	0%	kg	15%
2925.19.00	Other	0%	kg	15%
	Imines and their derivatives; salts thereof:			
2925.21.00	Chlordimeform (ISO)	0%	kg	15%
2925.29.00	Other	0%	kg	15%
29.26	Nitrile-function compounds.			
2926.10.00	Acrylonitrile	0%	kg	15%
2926.20.00	1-Cyanoguanidine (dicyandiamide)	0%	kg	15%
2926.30.00	Fenproporex (INN) and its salts; methadone (INN), intermediate (4-cyano-2-dimethylamino-4,4-diphenylbutane)	0%	kg	
2926.90.00	Other	0%	kg	15%
2927.00.00	Diazo-, azo- or azoxy-compounds.	0%	kg	15%
2928.00.00	Organic derivatives of hydrazine or of hydroxylamine.	0%	kg	15%
29.29	Compounds with other nitrogen function.			
2929.10.00	Isocyanates	0%	kg	15%
2929.90.00	Other	0%	kg	15%

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
	X - ORGANO-INORGANIC COMPOUNDS, HETEROCYCLIC COMPOUNDS, NUCLEIC ACIDS AND THEIR SALTS, AND SULPHONAMIDES			
29.30	Organo-sulphur compounds.			
2930.20.00	Thiocarbamates and dithiocarbamates	0%	kg	15%
2930.30.00	Thiuram mono-, di- or tetrasulphides	0%	kg	15%
2930.40.00	Methionine	0%	kg	15%
2930.50.00	Captafol (ISO) and methamidophos(ISO)	0%	kg	15%
2930.90.00	Other	0%	kg	15%
2931.00.00	Other organo-inorganic compounds.	0%	kg	15%
29.32	Heterocyclic compounds with oxygen hetero-atom(s) only.			
	Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure:			
2932.11.00	Tetrahydrofuran	0%	kg	15%
2932.12.00	2-Furaldehyde (furfuraldehyde)	0%	kg	15%
2932.13.00	Furfuryl alcohol and tetrahydrofurfuryl alcohol	0%	kg	15%
2932.19.00	Other	0%	kg	15%
	Lactones:			
2932.21.00	Coumarin, methylcoumarins and ethyl-Coumarins	0%	kg	15%
2932.29.00	Other lactones	0%	kg	15%
	Other:			
2932.91.00	Isosafrole	0%	kg	15%
2932.92.00	1-(1,3-benzodioxol-5-yl) propan-2-one	0%	kg	15%
2932.93.00	Piperonal	0%	kg	15%
2932.94.00	Safrole	0%	kg	15%
2932.95.00	Tetrahydrocannabinols (all isomers)	0%	kg	15%
2932.99.00	Other	0%	kg	15%
29.33	Heterocyclic compounds with nitrogen hetero-atom(s) only.			
	Compounds containing an unfused pyrazole ring (whether or not hydrogenated) in the structure:			
2933.11.00	Phenazone (antipyrin) and its derivatives	0%	kg	15%
2933.19.00	Other	0%	kg	15%
	Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure:			
2933.21.00	Hydantoin and its derivatives	0%	kg	15%
2933.29.00	Other	0%	kg	15%
	Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure:			
2933.31.00	Pyridine and its salts	0%	kg	15%
2933.32.00	Piperidine and its salts	0%	kg	15%
2933.33.00	Alfentanil (INN), anileridine (INN), bezitramide (INN), bromazepam (INN), difenoxin (INN), diphenoxylate (INN), dipipanone (INN), fentanyl (INN), ketobemidone (INN), methylphenidate (INN), pentazocine (INN), pethidine (INN), intermediate A, phencyclidine (INN), (PCP), phenoperidine (INN), pipradrol (INN), piritramide (INN), propiram (INN) and trimeperidine (INN); salts thereof	0%	kg	15%

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
2933.39.00	Other Compounds containing in the structure a quinoline or isoquinoline ring-system (whether or not hydrogenated) not further fused:	0%	kg	15%
2933.41.00	Levorphanol (INN) and its salts. Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure:	0%	kg	15%
2933.49.00	Other	0%	kg	15%
2933.52.00	Malonylurea (barbituric acid) and its salts	0%	kg	15%
2933.53.00	Allobarbitol (INN), amobarbitol (INN), barbital (INN), butalbital (INN), butobarbitol, cyclobarbitol (INN), methylphenobarbitol (INN), pentobarbitol (INN), phenobarbitol (INN), secbutobarbitol (INN), secobarbitol (INN) and vinylbital (INN); salts thereof	0%	kg	15%
2933.54.00	Other derivatives of malonylurea (barbituric acid); salts thereof	0%	kg	15%
2933.55.00	Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof	0%	kg	15%
2933.59.00	Other Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure:	0%	kg	15%
2933.61.00	Melamine	0%	kg	15%
2933.69.00	Other	0%	kg	15%
2933.71.00	Lactams: 6-Hexanelactam (epsilon-caprolactam)	0%	kg	15%
2933.72.00	Clobazam (INN) and methyprylon (INN)	0%	kg	15%
2933.79.00	Other lactams	0%	kg	15%
2933.91.00	Other: Alprazolam (INN), camazepam (INN), chlordiazepoxide (INN), clonazepam (INN), clorazepate, delorzepam (INN), diazepam (INN), estazolam (INN), ethyl loflazepate (INN), fludiazepam (INN), flunitrazepam (INN), flurazepam (INN), halazepam (INN), lorazepam (INN), lormetazepam (INN), mazindol (INN), medazepam (INN), midazolam (INN), nimetazepam (INN), nitrazepam (INN), noradazepam (INN), oxazepam (INN), pinazepam (INN), prazepam (INN), pyrovalerone (INN), temazepam (INN), tetrazepam (INN) and triazolam (INN); salts thereof	0%	kg	15%
2933.99.00	Other	0%	kg	15%
29.34	Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds.			
2934.10.00	Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure	0%	kg	15%
2934.20.00	Compounds containing in the structure a benzothiazole ring-system (whether or not hydrogenated), not further fused	0%	kg	15%
2934.30.00	Compounds containing in the structure a	0%	kg	15%

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
2934.91.00	phenothiazine ring-system (whether or not hydrogenated) not further fused Other	0%	kg	15%
2934.99.00	Aminorex (INN), brotizolam (INN), clotiazepam (INN), cloxazolam (INN), dextromoramide (INN), haloxazolam (INN), ketazolam (INN), mesocarb (INN), oxazolam (INN), pemoline (INN), phendimetrazine (INN), phenmetrazine (INN) and sufentanil (INN); salts thereof Other	0%	kg	15%
2935.00.00	Sulphonamides	0%	kg	15%
29.36	XI - PROVITAMINS, VITAMINS AND HORMONES Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent. Vitamins and their derivatives, unmixed:			
2936.21.00	Vitamins A and their derivatives	0%	kg	15%
2936.22.00	Vitamin B ₁ and its derivatives	0%	kg	15%
2936.23.00	Vitamin B ₂ and its derivatives	0%	kg	15%
2936.24.00	D-or DL-Pantothenic acid (Vitamin B ₃ or Vitamin B ₅) and its derivatives	0%	kg	15%
2936.25.00	Vitamin B ₆ and its derivatives	0%	kg	15%
2936.26.00	Vitamin B ₁₂ and its derivatives	0%	kg	15%
2936.27.00	Vitamin C and its derivatives	0%	kg	15%
2936.28.00	Vitamin E and its derivatives	0%	kg	15%
2936.29.00	Other vitamins and their derivatives	0%	kg	15%
2936.90.00	Other, including natural concentrates	0%	kg	15%
29.37	Hormones, prostaglandins, thromboxanes and leukotrienes, natural or reproduced by synthesis; derivatives and structural analogues thereof, including chain modified polypeptides, used primarily as hormones. Polypeptide hormones, protein hormones and glycoprotein hormones, their derivatives and structural analogues:			
2937.11.00	Somatotropin, its derivatives and structural analogues.	0%	kg	15%
2937.12.00	Insulin and its salts.	0%	kg	15%
2937.19.00	Other	0%	kg	15%
2937.21.00	Steroidal hormones, their derivatives and structural analogues: Cortisone, hydrocortisone, prednisone (dehydrohydrocortisone) and prednisolone (dehydrohydrocortisone)	0%	kg	15%
2937.22.00	Halogenated derivatives of corticosteroidal Hormones	0%	kg	15%
2937.23.00	Oestrogens and progestogens	0%	kg	15%
2937.29.00	Other	0%	kg	15%
2937.31.00	Catecholamine hormones, their derivatives and structural analogues: Epinephrine	0%	kg	15%

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
2937.39.00	Other	5%	kg	15%
2937.40.00	Amino-acid derivatives	0%	kg	15%
2937.50.00	Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues	0%	kg	15%
2937.90.00	Other	0%	kg	15%
29.38	XII - GLYCOSIDES AND VEGETABLE ALKALOIDS, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.			
2938.10.00	Rutoside (rutin) and its derivatives	0%	kg	15%
2938.90.00	Other	0%	kg	15%
29.39	Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.			
	Alkaloids of opium and their derivatives; salts thereof:			
2939.11.00	Concentrates of poppy straw; buprenorphine (INN), codeine, dihydrocodeine (INN), ethylmorphine, etorphine (INN), heroin, hydrocodone (INN), hydromorphone (INN), morphine, nicomorphine (INN), oxycodone (INN), oxymorphone (INN), pholcodine (INN), thebacon (INN) and thebaine; salts thereof	0%	kg	15%
2939.19.00	Other	0%	kg	15%
2939.20.00	Alkaloids of cinchona and their derivatives; salts thereof	0%	kg	15%
2939.30.00	Caffeine and its salts	0%	kg	15%
	Ephedrine and their salts:			
2939.41.00	Ephedrine and its salts	0%	kg	15%
2939.42.00	Pseudoephedrine (INN) and its salts	0%	kg	15%
2939.43.00	Cathine (INN) and its salts	0%	kg	15%
2939.49.00	Other	0%	kg	15%
	Theophylline and aminophylline (theophylline-ethylenediamine) and their derivatives; salts thereof:			
2939.51.00	Fenetylline (INN) and its salts	0%	kg	15%
2939.59.00	Other	0%	kg	15%
	Alkaloids of rye ergot and their derivatives; salts thereof:			
2939.61.00	Ergometrine (INN) and its salts	0%	kg	15%
2939.62.00	Ergotamine (INN) and its salts	0%	kg	15%
2939.63.00	Lysergic acid and its salts	0%	kg	15%
2939.69.00	Other	0%	kg	15%
	Other:			
2939.91.00	Cocaine, ecgonine, levometamfetamine, metamfetamine (INN), metamfetamine racemates; salts, esters and other derivatives thereof	0%	kg	15%
2939.99.00	Other	0%	kg	15%
2940.00.00	XIII - OTHER ORGANIC COMPOUNDS Sugars, chemically pure, other than sucrose,	0%	kg	15%

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
	lactose, maltose, glucose and fructose; sugar ethers and sugar acetals and sugar esters, and their salts, other than products of heading 29.37, 29.38 or 29.39.			
29.41	Antibiotics.			
2941.10.00	Penicillins and their derivatives with a penicillanic acid structure; salts thereof	0%	kg	15%
2941.20.00	Streptomycins and their derivatives; salts thereof	0%	kg	15%
2941.30.00	Tetracyclines and their derivatives; salts thereof	0%	kg	15%
2941.40.00	Chloramphenicol and its derivatives; salts thereof	0%	kg	15%
2941.50.00	Etromycin and its derivatives, salts thereof	0%	kg	15%
2941.90.00	Other	0%	kg	15%
2942.00.00	Other organic compounds.	15%	kg	15%



CHAPTER 30

PHARMACEUTICAL PRODUCTS

Notes

1. This Chapter does not cover:
 - (a) Foods or beverages (such as dietetic, diabetic or fortified foods, food supplements, tonic beverages and mineral waters), other than nutritional preparations for intravenous administration (Section IV);
 - (b) Plasters specially calcined or finely ground for use in dentistry (heading 25.20);
 - (c) Aqueous distillates or aqueous solutions of essential oils, suitable for medicinal uses (heading 33.01);
 - (d) Preparations of headings 33.03 to 33.07, even if they have therapeutic or prophylactic properties;
 - (e) Soap or other products of heading 34.01 containing added medicaments;
 - (f) Preparations with a basis of plaster for use in dentistry (heading 34.07); or
 - (g) Blood albumin not prepared for therapeutic or prophylactic uses (heading 35.02).
2. For the purposes of heading 30.02, the expression "modified immunological products" applies only to monoclonal antibodies (MABs), antibody fragments, antibody conjugates and antibody fragment conjugates.
3. For the purposes of headings 30.03 and 30.04 and of Note 4 (d) to this Chapter, the following are to be treated:
 - (a) As unmixed products:
 - (1) Unmixed products dissolved in water;
 - (2) All goods of Chapter 28 or 29; and
 - (3) Simple vegetable extracts of heading 13.02, merely standardised or dissolved in any solvent;
 - (b) As products which have been mixed:
 - (1) Colloidal solutions and suspensions (other than colloidal sulphur);

- (2) Vegetable extracts obtained by the treatment of mixtures of vegetable materials; and
 - (3) Salts and concentrates obtained by evaporating natural mineral waters.
4. Heading 30.06 applies only to the following, which are to be classified in that heading and in no other heading of the Nomenclature:
- (a) Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure;
 - (b) Sterile laminaria and sterile laminaria tents;
 - (c) Sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable;
 - (d) Opacifying preparations for X-ray examinations and diagnostic reagents designed to be administered to the patient, being unmixed products put up in measured doses or products consisting of two or more ingredients, which have been mixed together for such uses;
 - (e) Blood-grouping reagents;
 - (f) Dental cements and other dental fillings; bone reconstruction cements;
 - (g) First-aid boxes and kits;
 - (h) Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides.
 - (ij) Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments;
 - (k) Waste pharmaceuticals, that is, pharmaceutical products which are unfit for their original intended purpose due to, for example, expiry of shelf life, and
 - (l) Appliances identifiable for ostomy use, that is colostomy, leostomy and urostomy pouches cut to shape and their adhesive wafers or faceplates



HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
30.01	Glands and other organs of organo-therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylatic uses, not elsewhere specified or included.			
3001.20.00	Extracts of glands or other organs or of their Secretions	Free	kg	5%
3001.90.00	Other	Free	kg	5%
30.02	Human blood; animal blood prepared for therapeutic, prophylatic or diagnostic uses; antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products.			
3002.10.00	Antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes	Free	kg	5%
3002.20.00	Vaccines for human medicine	Free	kg	5%
3002.30.00	Vaccines for veterinary medicine:			
3002.30.10	Vaccines against foot and mouth disease	Free	kg	5%
3002.30.90	Other	Free	kg	5%
3002.90.00	Other	Free	kg	5%
30.03	Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylatic uses, not put up in measured doses or in forms or packings for retail sale.			
3003.10.00	Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives:			
3003.10.10	Ampicillin (capsules or oral suspension)	15%	kg	5%
3003.10.20	Amoxicillin (capsules or oral suspension)	15%	kg	5%
3003.10.90	Other	Free	kg	5%
3003.20.00	Containing other antibiotics:			
3003.20.10	Tetracycline (capsules or skin ointment)	15%	kg	5%
3003.20.20	Chloraphenicol (capsules, oral suspension optic drops)	15%	kg	5%
3003.20.30	Griseofulvin (tablets of a strength of 125 mg or 500 mg)	15%	kg	5%
3003.20.40	Nystatin (skin cream or skin ointment)	15%	kg	5%
3003.20.90	Other	Free	kg	5%
	Containing hormones or other products of heading 29.37 but not containing antibiotics:			
3003.31.00	Containing insulin	Free	kg	5%
3003.39.00	Other	20%	kg	5%
3003.40.00	Containing alkaloids or derivatives thereof but not containing hormones or other products of heading 29.37 or antibiotics:			
3003.40.10	Quinine sulphate, quinine hydrochloride and	Free	kg	5%

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
3003.40.90	quinine dihydrochloride, and all alkaloids (or salts thereof) derived from cinchona bark, but not including quinine compounded with other drugs	Free	kg	5%
3003.90.00	Other	Free	kg	5%
3003.90.10	Other: Paludrin (or 1-(p-chlorophenyl) -5-isopropylbiguanidide hydrochloride), atebirin (or mepacrin or mepacrine hydrochloride), pamaquin (or plasmoquine or pamaquin naphthoate) and aralen disphosphate (or chloroquine disphosphate) and other products or preparations of the kind mainly used for the treatment of malaria; salvarsan (or arsphenamine)	Free	kg	5%
3003.90.20	Prescription drugs containing vitamin A, D ₁ , D ₂ , D ₃ and injectibles or other products of heading 29.36	15%	kg	15%
3003.90.30	Other vitamins	15%	kg	15%
3003.90.40	Paracetamol, aspirin, caffeine, codeine, ibuprofen and indomethacin	15%	kg	15%
3003.90.50	Other analgesics	15%	kg	15%
3003.90.60	Sulpha drugs	15%	kg	15%
3003.90.70	Coughs and cold preparations; antacids	15%	kg	15%
3003.90.80	Salbutamol, ephedrine, theophylline ephedrine HCL, phenobarbitone, chlorpheniramine maleate; propranolol, frusemide, hydrochlorothiazide, hydralazine, methyl dopa; diazepam, thioridazine; chlorpropamide, prednisolone, dexamethasone; oral rehydration powder; pilocarpine nitrate, timolol maleate and atropine sulphate	15%	kg	15%
3003.90.90	Other	15%	kg	15%
30.04	Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale.			
3004.10.00	Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives:			
3004.10.10	Ampicillin (capsules or oral suspension)	15%	kg	5%
3004.10.20	Amoxicillin (capsules or oral suspension)	15%	kg	5%
3004.10.90	Other	Free	kg	5%
3004.20.00	Containing other antibiotics:			
3004.20.10	Tetracycline (capsules or skin ointment)	15%	kg	5%
3004.20.20	Chloramphenicol (capsules, oral suspension or optic drops)	15%	kg	5%

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
3004.20.30	Griseofulvin (tablets of a strength of 125 mg or 500 mg)	15%	kg	5%
3004.20.40	Nystatin (skin cream or skin ointment)	15%	kg	5%
3004.20.90	Other	Free	kg	5%
	Containing hormones or other products of heading 29.37 but not containing antibiotics:			
3004.31.00	Containing insulin	Free	kg	5%
3004.32.00	Containing adrenal corticosteroid hormones, their derivatives or structural analogues	Free	kg	5%
3004.39.00	Other	Free	kg	5%
3004.40.00	Containing alkaloids or derivatives thereof but not containing hormones, other products of heading 29.37 or antibiotics:			
3004.40.10	Quinine sulphate, quinine hydrochloride and quinine dihydrochloride and all alkaloids (or salts thereof) derived from cinchona bark; but not including quinine compounded with other drugs	Free	kg	5%
3004.40.90	Other	Free	kg	5%
3004.50.00	Other medicaments containing vitamins or other products of heading 29.36:			
3004.50.10	Prescription drugs containing vitamins A, D ₁ , D ₂ , D ₃ and injectibles	15%	kg	5%
3004.50.90	Other vitamins	Free	kg	5%
3004.90.00	Other:			
3004.90.10	Paludrin (or 1-(p-chlorophenyl) -5-isopropylbiguanidide hydrochloride), atebirin (or mepacrin or mepacrine hydrochloride), pamaquin (or plasmoguin or pamaquin naphthoate) and aralen disphosphate (or chloroquine disphosphate) and other products or preparations of the kind mainly used for the treatment of malaria; salvarsan (or arsphenamine)	Free	kg	5%
3004.90.20	Paracetamol, aspirin, caffeine, codeine, ibuprofen and indomethacin	15%	kg	15%
3004.90.30	Other analgesics	15%	kg	15%
3004.90.40	Sulpha drugs	15%	kg	15%
3004.90.50	Coughs and cold preparations; antacids	15%	kg	15%
3004.90.60	Salbutamol, ephedrine, theophylline ephedrine HCL, phenobarbitone, chlorpheniramine maleate; propranolol, frusemide, hydrochlorothiazide, hydralazine, methyl dopa; diazepam, thioridazine; chlorpropamide, prednisolone, dexamethasone; oral rehydration powder; pilocarpine nitrate, timolol maleate and atropine sulphate	15%	kg	15%
3004.90.70	Soft candles	10%	kg	15%
3004.90.90	Other	15%	kg	15%
30.05	Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in			

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
	forms or packings for retail sale for medical, surgical, dental or veterinary purposes.			
3005.10.00	Adhesive dressings and other articles having an adhesive layer	10%	kg	5%
3005.90.00	Other	10%	kg	5%
30.06	Pharmaceutical goods specified in Note 4 to this Chapter.			
3006.10.00	Sterile surgical catgut, similar sterile suture Materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable	10%	kg	15%
3006.20.00	Blood-grouping reagents	10%	kg	15%
3006.30.00	Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient	10%	kg	15%
3006.40.00	Dental cements and other dental fillings; bone reconstruction cements	10%	kg	15%
3006.50.00	First-aid boxes and kits	10%	kg	15%
3006.60.00	Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides	Free	kg	5%
3006.70.00	Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examination or as a coupling agent between the body and medical instruments	10%	kg	15%
	Other:			
3006.91.00	Appliances identifiable for ostomy use	10%	kg	15%
3006.92.00	Waste pharmaceuticals	10%	kg	15%



CHAPTER 31

FERTILISERS

Notes

1. This Chapter does not cover:
 - (a) Animal blood of heading 05.11;
 - (b) Separate chemically defined compounds (other than those answering to the descriptions in Note 2(a), 3(a), 4(a) or 5); or
 - (c) Cultured potassium chloride crystals (other than optical elements) weighing not less than 2.5 g each, of heading 38.24; optical elements of potassium chloride (heading 90.01).

2. Heading 31.02 applies only to the following goods, provided that they are not put up in the forms or packages described in heading 31.05:
 - (a) Goods which answer to one or other of the descriptions given below:
 - (i) Sodium nitrate, whether or not pure;
 - (ii) Ammonium nitrate, whether or not pure;
 - (iii) Double salts, whether or not pure, of ammonium sulphate and ammonium nitrate;
 - (iv) Ammonium sulphate, whether or not pure;
 - (v) Double salts (whether or not pure) or mixtures of calcium nitrate and ammonium nitrate;
 - (vi) Double salts (whether or not pure) or mixtures of calcium nitrate and magnesium nitrate;
 - (vii) Calcium cyanamide, whether or not pure or treated with oil;
 - (viii) Urea, whether or not pure;
 - (b) Fertilisers consisting of any of the goods described in (a) mixed together;
 - (c) Fertilisers consisting of ammonium chloride or of any of the goods described in (a) or (b) mixed with chalk, gypsum or other inorganic non-fertilising substances;
 - (d) Liquid fertilizers, consisting of the goods of subparagraph (a)(ii) or (viii) above, or of mixtures of those goods, in an aqueous or ammoniacal solution.

3. Heading 31.03 applies only to the following goods, provided that they are not put up in the forms or packages described in heading 31.05:
 - (a) Goods, which answer to one or other of the descriptions given below:
 - (i) Basic slag;
 - (ii) Natural phosphates of heading 25.10 calcined or further heat-treated than for the removal of impurities;
 - (iii) Superphosphates (single, double or triple);
 - (iv) Calcium hydrogenorthophosphate containing not less than 0.2% by weight of fluorine calculated on the dry anhydrous product;
 - (b) Fertilisers consisting of any of the goods described in (a) above mixed together, but with no account being taken of the fluorine content limit;
 - (c) Fertilisers consisting of any of the goods described in (a) or (b), but with no account being taken of the fluorine content limit, mixed with chalk, gypsum or other inorganic non-fertilising substances.
4. Heading 31.04 applies only to the following goods, provided that they are not put up in the forms or packages described in heading 31.05:
 - (a) Goods, which answer to one or other of the descriptions given below:
 - (i) Crude natural potassium salts (for example, carnallite, kainite and sylvite);
 - (ii) Potassium chloride, whether or not pure, except as provided in Note 1(c) above;
 - (iii) Potassium sulphate, whether or not pure;
 - (iv) Magnesium potassium sulphate, whether or not pure;
 - (b) Fertilisers consisting of any of the goods described in (a) mixed together.
5. Ammonium dihydrogenorthophosphate (monoammonium phosphate) and diammonium hydrogenorthophosphate (diammonium phosphate), whether or not pure, and intermixtures thereof, are to be classified in heading 31.05.
6. For the purposes of heading 31.05, the term "other fertilisers" applies only to products of a kind used as fertilisers and containing, as an essential constituent, at least one of the fertilising elements nitrogen, phosphorus or potassium.

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
3101.00.00	Animal or vegetable fertilizers, whether or not mixed together or chemically treated; fertilizers produced by the mixing or chemical treatment of animal or vegetable products.	Free	kg	5%
31.02	Mineral or chemical fertilizers, nitrogenous.			
3102.10.00	Urea, whether of not in aqueous solution	10%	kg	5%
	Ammonium sulphate; double salts and mixtures of ammonium sulphate and ammonium nitrate:			
3102.21.00	Ammonium sulphate	Free	kg	5%
3102.29.00	Other	Free	kg	5%
3102.30.00	Ammonium nitrate, whether or not in aqueous Solution	Free	kg	5%
3102.40.00	Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances	Free	kg	5%
3102.50.00	Sodium nitrate	Free	kg	5%
3102.60.00	Double salts and mixtures of calcium nitrate and ammonium nitrate	Free	kg	5%
3102.80.00	Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	Free	kg	5%
3102.90.00	Other, including mixtures not specified in the foregoing sub headings:			
3102.90.10	Other ammonium-based fertilizers	Free	kg	5%
3102.90.90	Other	Free	kg	5%
31.03	Mineral or chemical fertilizers, phosphatic.			
3103.10.00	Superphosphates	Free	kg	5%
3103.90.00	Other	Free	kg	5%
31.04	Mineral or chemical fertilizers, potassic.			
3104.20.00	Potassium chloride	Free	kg	5%
3104.30.00	Potassium sulphate	Free	kg	5%
3104.90.00	Other	Free	kg	5%
31.05	Mineral or chemical fertilizers containing two of three of the fertilizing elements nitrogen, phosphorus and potassium; other fertilizers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg.			
3105.10.00	Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg:			
3105.10.10	Ammonium-based fertilizers	Free	kg	5%
3105.10.90	Other	Free	kg	5%
3105.20.00	Mineral or chemical fertilizers containing the three fertilizing elements nitrogen, phosphorus and potassium	Free	kg	5%
3105.30.00	Diammonium hydrogenorthophosphate (diammonium phosphate)	Free	kg	5%
3105.40.00	Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)	Free	kg	5%
	Other mineral or chemical fertilizers containing the two fertilizing elements nitrogen and phosphorus:			
3105.51.00	Containing nitrates and phosphates	Free	kg	5%
3105.59.00	Other	Free	kg	5%
3105.60.00	Mineral or chemical fertilizers containing the	Free	kg	5%

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
3105.90.00	two fertilizing elements phosphorus and potassium Other	Free	kg	5%



CHAPTER 32

TANNING OR DYEING EXTRACTS; TANNINS AND THEIR DERIVATIVES; DYES, PIGMENTS AND OTHER COLOURING MATTER; PAINTS AND VARNISHES; PUTTY AND OTHER MASTICS; INKS

Notes

1. This Chapter does not cover:
 - (a) Separate chemically defined elements or compounds (except those of heading 32.03 or 32.04, inorganic products of a kind used as luminophores (heading 32.06), glass obtained from fused quartz or other fused silica in the forms provided for in heading 32.07, and also dyes and other colouring matter put up in forms or packings for retail sale, of heading 32.12);
 - (b) Tannates or other tannin derivatives of products of headings 29.36 to 29.39, 29.41 or 35.01 to 35.04.00.00; or
 - (c) Mastics of asphalt or other bituminous mastics (heading 27.15).
2. Heading 32.04 includes mixtures of stabilised diazonium salts and couplers for the production of azo dyes.
3. Headings 32.03, 32.04, 32.05.00.00 and 32.06 apply also to preparations based on colouring matter (including, in the case of heading 32.06, colouring pigments of heading 25.30 or Chapter 28, metal flakes and metal powders), of a kind used for colouring any material or used as ingredients in the manufacture of colouring preparations. The headings do not apply, however, to pigments dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints, including enamels (heading 32.12), or to other preparations of heading 32.07, 32.08, 32.09, 32.10, 32.12, 32.13 or 32.15.
4. Heading 32.08 includes solutions (other than collodions) consisting of any of the products specified in headings 39.01 to 39.13 in volatile organic solvents when the weight of the solvent exceeds 50% of the weight of the solution.
5. The expression "colouring matter" in this Chapter does not include products of a kind used as extenders in oil paints, whether or not they are also suitable for colouring distempers.
6. The expression "stamping foils" in heading 32.12 applies only to thin sheets of a kind used for printing, for example, book covers or hat bands, and consisting of:
 - (a) Metallic powder (including powder of precious metal) or pigment, agglomerated with glue, gelatin or other binder; or

- (b) Metal (including precious metal) or pigment, deposited on a supporting sheet of any material.

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
32.01	Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives.			
3201.10.00	Quebracho extract	15%	kg	15%
3201.20.00	Wattle extract	15%	kg	15%
3201.90.00	Other	15%	kg	15%
32.02	Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre-tanning.			
3202.10.00	Synthetic organic tanning substances	15%	kg	15%
3202.90.00	Other	15%	kg	15%
3203.00.00	Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on colouring matter of vegetable or animal origin.			
3203.00.10	Logwood extracts	15%	kg	15%
3203.00.20	Fustic extracts	5%	kg	15%
3203.00.90	Other	5%	kg	15%
32.04	Synthetic organic colouring matter, whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on synthetic organic colouring matter; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined. Synthetic organic colouring matter, and preparations based thereon as specified in Note 3 to this Chapter:			
3204.11.00	Disperse dyes and preparations based thereon	15%	kg	15%
3204.12.00	Acid dyes, whether or not pre-metallised, and preparations based thereon; mordant dyes and preparations based thereon	15%	kg	15%
3204.13.00	Basic dyes and preparations based thereon	15%	kg	15%
3204.14.00	Direct dyes and preparations based thereon	15%	kg	15%
3204.15.00	Vat dyes (including those usable in that state as pigments) and preparations based thereon	15%	kg	15%
3204.16.00	Reactive dyes and preparations based thereon	15%	kg	15%
3204.17.00	Pigments and preparations based thereon	15%	kg	15%
3204.19.00	Other, including mixtures of colouring matter of two or more of the sub headings 3204.11 to 3204.19	15%	kg	15%
3204.20.00	Synthetic organic products of a kind used as fluorescent brightening agents	15%	kg	15%
3204.90.00	Other	15%	kg	15%
3205.00.00	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes.	15%	kg	15%
32.06	Other colouring matter; preparations as specified in Note 3 to this Chapter, other than those of heading 32.03, 32.04 or 32.05;			

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
	inorganic products of a kind used as luminophores, whether or not chemically defined.			
	Pigments and preparations based on titanium dioxide:			
3206.11.00	Containing 80% or more by weight of titanium dioxide calculated on the dry matter	15%	kg	15%
3206.19.00	Other	15%	kg	15%
3206.20.00	Pigments and preparations based on chromium Compounds	15%	kg	15%
	Other colouring matter and other preparations:			
3206.41.00	Ultramarine and preparations based thereon	15%	kg	15%
3206.42.00	Lithopone and other pigments and preparations based on zinc sulphide	15%	kg	20%
3206.49.00	Other	15%	kg	15%
3206.50.00	Inorganic products of a kind used as Luminophores	15%	kg	15%
32.07	Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, engobes (slips), liquid lustres and similar preparations, of a kind used in the ceramic, enamelling or glass industry; glass frit and other glass, in the form of powder, granules of flakes.			
3207.10.00	Prepared pigments, prepared opacifiers, prepared colours and similar preparations	15%	kg	15%
3207.20.00	Vitrifiable enamels and glazes, engobes (slips) and similar preparations	15%	kg	15%
3207.30.00	Liquid lustres and similar preparations	15%	kg	15%
3207.40.00	Glass frit and other glass, in the form of powder, granules or flakes	15%	kg	15%
32.08	Paints and varnishes (including enamels and lacquers) based on synthetic polymers of chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this Chapter.			
3208.10.00	Based on polyesters:			
3208.10.10	Automotive paints	15%	kg and l	15%
3208.10.20	Marine paints	15%	kg and l	15%
3208.10.30	Enamels	15%	kg and l	15%
3208.10.40	Other paints	15%	kg and l	15%
3208.10.50	Marine varnishes (including lacquers)	15%	kg and l	15%
3208.10.60	Other varnishes (including lacquers)	15%	kg and l	15%
3208.10.90	Other	15%	kg and l	15%
3208.20.00	Based on acrylic or vinyl polymers:			
3208.20.10	Automotive paints	15%	kg and l	15%
3208.20.20	Marine paints	15%	kg and l	15%
3208.20.30	Enamels	15%	kg and l	15%
3208.20.40	Other paints	15%	kg and l	15%
3208.20.50	Marine varnishes (including lacquers)	15%	kg and l	15%
3208.20.60	Other varnishes (including lacquers)	15%	kg and l	15%
3208.20.90	Other	15%	kg and l	15%
3208.90.00	Other:			
3208.90.10	Automotive paints	15%	kg and l	15%
3208.90.20	Marine paints	15%	kg and l	15%

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
3208.90.30	Enamels	15%	kg and l	15%
3208.90.40	Other paints	15%	kg and l	15%
3208.90.50	Marine varnishes (including lacquers)	15%	kg and l	15%
3208.90.60	Other varnishes (including lacquers)	15%	kg and l	15%
3208.90.90	Other	15%	kg and l	15%
32.09	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium.			
3209.10.00	Based on acrylic or vinyl polymers:			
3209.10.10	Paints	5%	kg and l	15%
3209.10.20	Enamels	5%	kg and l	15%
3209.10.30	Varnishes (including lacquers)	5%	kg and l	15%
3209.90.00	Other:			
3209.90.10	Paints	5%	kg and l	15%
3209.90.20	Enamels	5%	kg and l	15%
3209.90.30	Varnishes (including lacquers)	5%	kg and l	15%
3210.00	Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather.			
3210.00.10	Water-thinned paints (emulsion paints or dispersion paints)	15%	kg and l	15%
3210.00.20	Distempers, dry	15%	kg and l	15%
3210.00.30	Enamels	15%	kg and l	15%
3210.00.40	Other paints	15%	kg and l	15%
3210.00.50	Marine varnishes (including lacquers)	15%	kg and l	15%
3210.00.60	Other varnishes (including lacquers)	15%	kg and l	15%
3210.00.70	Prepared water pigments of a kind used for finishing leather	5%	kg and l	15%
3211.00.00	Prepared driers.	15%	kg and l	15%
32.12	Pigments (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints (including enamels); stamping foils; dyes and other colouring matter put up in forms or packings for retail sale.			
3212.10.00	Stamping foils	5%	kg	15%
3212.90.00	Other:			
3212.90.10	Laundry blue	5%	kg	15%
3212.90.20	Dyes and other colouring matter put up in forms or packings for retail sale	5%	kg	15%
3212.90.90	Other	5%	kg	15%
32.13	Artists', students' or signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pan or in similar forms or packings.			
3213.10.00	Colours in sets	15%	kg	15%
3213.90.00	Other	15%	kg	15%
32.14	Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations for facades, indoor walls, floors, ceilings or the like.			

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
3214.10.00	Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings:			
3214.10.10	Mastics	5%	kg	15%
3214.10.20	Painters' fillings	5%	kg	15%
3214.10.30	Glaziers' linseed oil putty	15%	kg	15%
3214.10.40	Other glaziers' putty	15%	kg	15%
3214.10.50	Grafting putty (motor body filler)	15%	kg	15%
3214.10.90	Other	15%	kg	15%
3214.90.00	Other	5%	kg	15%
32.15	Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid.			
	Printing ink:			
3215.11.00	Black	15%	kg	15%
3215.19.00	Other	15%	kg	15%
3215.90.00	Other:			
3215.90.10	Writing or drawing ink	15%	kg	15%
3215.90.90	Other	15%	kg	15%



CHAPTER 33

ESSENTIAL OILS AND RESINOIDS; PERFUMERY, COSMETIC OR TOILET PREPARATIONS

Notes

1. This Chapter does not cover:
 - (a) Natural oleoresins or vegetable extracts of heading 13.01 or 13.02;
 - (b) Soap or other products of heading 34.01; or
 - (c) Gum, wood or sulphate turpentine or other products of heading 38.05.
2. The expression "odoriferous substances" in heading 33.02 refers only to the substances of heading 33.01, to odoriferous constituents isolated from those substances or to synthetic aromatics.
3. Headings 33.03 to 33.07 apply, *inter alia*, to products, whether or not mixed (other than aqueous distillates and aqueous solutions of essential oils), suitable for use as goods of these headings and put up in packings of a kind sold by retail for such use.
4. The expression "perfumery, cosmetic or toilet preparations" in heading 33.07 applies, *inter alia*, to the following products: scented sachets; odoriferous preparations which operate by burning; perfumed papers and papers impregnated or coated with cosmetics; contact lens or artificial eye solutions; wadding, felt and nonwovens, impregnated, coated or covered with perfume or cosmetics; animal toilet preparations.



HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
33.01	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils.			
	Essential oils of citrus fruit:			
3301.12.00	Of orange	25%	kg and l	15%
3301.13.00	Of lemon	25%	kg and l	15%
3301.19.00	Other:			

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
3301.19.10	Of grapefruit	25%	kg and l	15%
3301.19.20	Of lime	25%	kg and l	15%
3301.19.90	Other	25%	kg and l	15%
	Essential oils other than those of citrus fruit:			
3301.23.00	Of lavender or of lavandin	5%	kg and l	15%
3301.24.00	Of peppermint (<i>Mentha piperita</i>)	25%	kg and l	15%
3301.25.00	Of other mints	25%	kg and l	15%
3301.29.00	Other:			
3301.29.10	Of bay	25%	kg and l	15%
3301.29.20	Of clove	25%	kg and l	15%
3301.29.30	Of ginger	25%	kg and l	15%
3301.29.40	Of nutmeg	25%	kg and l	15%
3301.29.50	Of patchouli	25%	kg and l	15%
3301.29.60	Of pimento	25%	kg and l	15%
3301.29.90	Other	25%	kg and l	15%
3301.30.00	Resinoids	25%	kg and l	15%
3301.90.00	Other:			
3301.90.10	Aqueous distillates and aqueous solutions of essential oils	25%	kg and l	15%
3301.90.90	Other	25%	kg and l	15%
33.02	Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages.			
	Of a kind used in the food or drink industries:			
3302.10.10	Mixtures of two or more of bay, clove, nutmeg, orange, patchouli and pimento oils	25%	kg	15%
3302.10.20	Preparations based on odoriferous substances, of a kind used in the manufacture of beverages	25%	kg	15%
3302.10.90	Other	25%	kg and l	15%
3302.90.00	Other	25%	kg and l	15%
3303.00.00	Perfumes and toilet waters.			
3303.00.10	Bay rum	40%	kg and l	15%
3303.00.90	Other	30%	kg and l	20%
33.04	Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations.			
3304.10.00	Lip make-up preparations	30%	kg	15%
3304.20.00	Eye make-up preparations	30%	kg	15%
3304.30.00	Manicure or pedicure preparations	30%	kg	15%
	Other:			
3304.91.00	Powders, whether or not compressed	30%	kg	15%
3304.99.00	Other:			
3304.99.10	Sunscreen or sun tan preparations	30%	kg	15%
3304.99.90	Other	30%	kg	15%
33.05	Preparations for use on the hair.			
3305.10.00	Shampoos	20%	kg	15%
3305.20.00	Preparations for permanent waving or Straightening	30%	kg	15%
3305.30.00	Hair lacquers	30%	kg	15%
3305.90.00	Other	30%	kg	15%

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
33.06	Preparations for oral or dental hygiene, including denture fixative pastes and powders; yarn used to clean between the teeth (dental floss), in individual retail packages.			
3306.10.00	Dentifrices:			
3306.10.10	Toothpastes	10%	kg	5%
3306.10.90	Other	10%	kg	15%
3306.20.00	Yarn used to clean between the teeth (dental floss)	10%	kg	15%
3306.90.00	Other	0%	kg	15%
33.07	Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, delipatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorizers, whether or not perfumed or having disinfectant properties.			
3307.10.00	Pre-shave, shaving or after-shave preparations	20%	kg	15%
3307.20.00	Personal deodorants and anti-perspirants	30%	kg	15%
3307.30.00	Perfumed bath salts and other bath preparations	30%	kg	15%
	Preparations for perfuming or deodorizing rooms, including odoriferous preparations used during religious rites:			
3307.41.00	“Agarbatti” and other odoriferous preparations which operate by burning	30%	kg	15%
3307.49.00	Other	30%	kg	15%
3307.90.00	Other	20%	kg	15%

CHAPTER 34

SOAP, ORGANIC SURFACE-ACTIVE AGENTS, WASHING PREPARATIONS, LUBRICATING PREPARATIONS, ARTIFICIAL WAXES, PREPARED WAXES, POLISHING OR SCOURING PREPARATIONS, CANDLES AND SIMILAR ARTICLES, MODELLING PASTES, "DENTAL WAXES" AND DENTAL PREPARATIONS WITH A BASIS OF PLASTER

Notes

1. This Chapter does not cover:
 - (a) Edible mixtures or preparations of animal or vegetable fats or oils of a kind used as mould release preparations (heading 15.17);
 - (b) Separate chemically defined compounds; or
 - (c) Shampoos, dentifrices, shaving creams and foams, or bath preparations, containing soap or other organic surface-active agents (heading 33.05, 33.06 or 33.07).
2. For the purposes of heading 34.01, the expression "soap" applies only to soap soluble in water. Soap and the other products of heading 34.01 may contain added substances (for example, disinfectants, abrasive powders, fillers or medicaments). Products containing abrasive powders remain classified in heading 34.01 only if in the form of bars, cakes or moulded pieces or shapes. In other forms they are to be classified in heading 34.05 as "scouring powders and similar preparations".
3. For the purposes of heading 34.02, "organic surface-active agents" are products which when mixed with water at a concentration of 0.5% at 20°C and left to stand for one hour at the same temperature:
 - (a) give a transparent or translucent liquid or stable emulsion without separation of insoluble matter; and
 - (b) reduce the surface tension of water to 4.5×10^{-2} N/m (45 dyne/cm) or less.
4. In heading 34.03 the expression "petroleum oils and oils obtained from bituminous minerals" applies to the products defined in Note 2 to Chapter 27.
5. In heading 34.04, subject to the exclusions provided below, the expression "artificial waxes and prepared waxes" applies only to:
 - (a) Chemically produced organic products of a waxy character, whether or not water-soluble;

- (b) Products obtained by mixing different waxes;
- (c) Products of a waxy character with a basis of one or more waxes and containing fats, resins, mineral substances or other materials.

The heading does not apply to:

- (a) Products of heading 15.16, 34.02 or 38.23, even if having a waxy character;
- (b) Unmixed animal waxes or unmixed vegetable waxes, whether or not refined or coloured, of heading 15.21;
- (c) Mineral waxes or similar products of heading 27.12, whether or not intermixed or merely coloured; or
- (d) Waxes mixed with, dispersed in or dissolved in a liquid medium (headings 34.05, 38.09, etc.)



HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
34.01	Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap; paper, wadding, felt and non-wovens, impregnated, coated or covered with soap or detergent.			
	Soap and organic surface-active products and preparations in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; paper, wadding, felt and non-woven, impregnated, coated or covered with soap or detergent:			
3401.11.00	For toilet use (including medicated products):			
3401.11.10	Medicated soap	30%	kg	15%
3401.11.20	Other, in the form of bars, cakes, moulded pieces or shapes	30%	kg	15%
3401.11.90	Other	30%	kg	15%
3401.19.00	Other:			
3401.19.10	In the form of bars, cakes, moulded pieces or shapes, for laundry and other household uses	30%	kg	15%
3401.19.90	Other	10%	kg	15%
3401.20.00	Soap in other forms:			
3401.20.10	Industrial soaps	5%	kg	15%
3401.20.90	Other	10%	kg	15%
3401.30.00	Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale,	10%	kg	15%

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
34.02	whether or not containing soap Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 34.01.			
3402.10.00	Organic surface-active agents, whether or not put up for retail sale:			
3402.11.00	Anionic:			
3402.11.10	Put up for retail sale	10%	kg	15%
3402.11.90	Other	15%	kg	15%
3402.12.00	Cationic:			
3402.12.10	Put up for retail sale	10%	kg	15%
3402.12.90	Other	15%	kg	15%
3402.13.00	Non-ionic:			
3402.13.10	Put up for retail sale	20%	kg	15%
3402.13.90	Other	5%	kg	15%
3402.19.00	Other:			
3402.19.10	Put up for retail sale	20%	kg	15%
3402.19.90	Other	5%	kg	15%
3402.20.00	Preparations put up for retail sale:			
3402.20.10	Dish washing liquids	10%	kg	15%
3402.20.20	Other liquid detergents	10%	kg	15%
3402.20.30	Other detergents	10%	kg	15%
3402.20.40	Liquid bleaches	10%	kg	15%
3402.20.50	Other bleaches	10%	kg	15%
3402.20.90	Other	10%	kg	15%
3402.90.00	Other:			
3402.90.10	Liquid detergents	10%	kg	15%
3402.90.20	Other detergents	10%	kg	15%
3402.90.90	Other	10%	kg	15%
34.03	Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, fur-skins or other materials, but excluding preparations containing, as basic constituents, 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals.			
3403.11.00	Containing petroleum oils or oils obtained Preparations for the treatment of textile materials, leather, fur-skins or other materials	15%	kg	15%
3403.19.00	Other	15%	kg	15%
3403.90.00	Other:			
3403.91.00	Preparations for the treatment of textile materials, leather, fur-skins or other materials	15%	kg	15%
3403.99.00	Other	15%	kg	15%
34.04	Artificial waxes and prepared waxes.			
3404.20.00	Of poly (oxyethylene) (polyethylene glycol)	15%	kg	15%
3404.90.00	Other	15%	kg	15%
34.05	Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal,			

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
	scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, nonwoven, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading 34.04.			
3405.10.00	Polishes, creams and similar preparations for footwear or leather	20%	kg	15%
3405.20.00	Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork	20%	kg	15%
3405.30.00	Polishes and similar preparations for coachwork, other than metal polishes	20%	kg	15%
3405.40.00	Scouring pastes and powders and other scouring preparations	20%	kg	15%
3405.90.00	Other:			
3405.90.10	Metal polishes	20%	kg	15%
3405.90.90	Other	20%	kg	15%
3406.00.00	Candles, tapers and the like.			
3406.00.10	Candles of tallow	20%	kg	15%
3406.00.20	Decorative candles of paraffin wax	20%	kg	15%
3406.00.30	Other candles of paraffin wax	20%	kg	15%
3406.00.40	Other candles	20%	kg	15%
3406.00.90	Other	20%	kg	15%
3407.00.00	Modelling pastes, including those put up for children's amusement; preparations known as "dental wax" or as "dental impression compounds", put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate).			
3407.00.10	Modelling pastes	15%	kg	15%
3407.00.90	Other	15%	kg	15%



CHAPTER 35

ALBUMINOIDAL SUBSTANCES; MODIFIED STARCHES; GLUES; ENZYMES

Notes

1. This Chapter does not cover:
 - (a) Yeasts (heading 21.02);
 - (b) Blood fractions (other than blood albumin not prepared for therapeutic or prophylactic uses), medicaments or other products of Chapter 30;
 - (c) Enzymatic preparations for pre-tanning (heading 32.02);
 - (d) Enzymatic soaking or washing preparations or other products of Chapter 34;
 - (e) Hardened proteins (heading 39.13); or
 - (f) Gelatin products of the printing industry (Chapter 49).

2. For the purposes of heading 35.05, the term "dextrins" means starch degradation products with a reducing sugar content, expressed as dextrose on the dry substance, not exceeding 10%.

Such products with a reducing sugar content exceeding 10% fall in heading 17.02.

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
35.01	Casein, caseinates and other casein derivatives; casein glues.			
3501.10.00	Casein	15%	kg	15%
3501.90.00	Other:			
3501.90.10	Casein glues	15%	kg	15%
3501.90.90	Other	15%	kg	20%
35.02	Albumins, (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter), albuminates and other albumin derivatives.			
	Egg albumin:			
3502.11.00	Dried	15%	kg	15%
3502.19.00	Other	15%	kg	15%
3502.20.00	Milk albumin, including concentrates of two or more whey proteins	15%	kg	15%
3502.90.00	Other	15%	kg	15%
3503.00.00	Gelatin (including gelatin in rectangular (including square) sheets, whether or not	15%	kg	15%

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
3504.00.00	surface-worked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading 35.01. Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed.	15%	kg	15%
35.05	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches.			
3505.10.00	Dextrins and other modified starches	15%	kg	15%
3505.20.00	Glues	15%	kg	15%
35.06	Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg.			
3506.10.00	Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg Other:	5%	kg	15%
3506.91.00	Adhesives based on polymers of headings 39.01 to 39.13 or on rubber	5%	kg	15%
3506.99.00	Other	5%	kg	15%
35.07	Enzymes; prepared enzymes not elsewhere specified or included.			
3507.10.00	Rennet and concentrates thereof	15%	kg	5%
3507.90.00	Other:			
3507.90.10	Enzymes	15%	kg	15%
3507.90.20	Prepared enzymes not elsewhere specified included, for tenderizing meat	15%	kg	15%
3507.90.90	Other	15%	kg	15%



CHAPTER 36

EXPLOSIVES; PYROTECHNIC PRODUCTS; MATCHES; PYROPHORIC ALLOYS; CERTAIN COMBUSTIBLE PREPARATIONS

Notes

1. This Chapter does not cover separate chemically defined compounds other than those described in Note 2 (a) or (b).
2. The expression "articles of combustible materials" in heading 36.06 applies only to:
 - (a) Metaldehyde, hexamethylenetetramine and similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels; fuels with a basis of alcohol, and similar prepared fuels, in solid or semi-solid form;
 - (b) Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm³; and
 - (c) Resin torches, firelighters and the like.



HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
3601.00.00	Propellant powders.	25%	kg	15%
3602.00.00	Prepared explosives, other than propellant powders.	25%	kg	15%
3603.00.00	Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators.	15%	kg	15%
36.04	Fireworks, signaling flares, rain rockets, fog signals and other pyrotechnic articles.			
3604.10.00	Fireworks	30%	kg	15%
3604.90.00	Other:			
3604.90.10	Rain rockets	30%	kg	15%
3604.90.20	Warning and distress signals	Free	kg	5%
3604.90.90	Other	30%	kg	15%
3605.00.00	Matches, other than pyrotechnic articles of heading 36.04.			
3605.00.10	In containers of 30 matches or less	20%	kg /100 containers	15%
3605.00.20	In containers of not more than 60 matches but more than 30 matches	10%	kg /100 containers	15%
3605.00.30	In containers of not more than 70 matches but more than 60 matches	20%	kg /1000 matches	15%
3605.00.40	In containers of more than 70 matches	10%	kg /1000 matches	15%
36.06	Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter.			

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
3606.10.00	Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm ³	5%	kg	15%
3606.90.00	Other	5%	kg	15%



CHAPTER 37

PHOTOGRAPHIC OR CINEMATOGRAPHIC GOODS

Notes

1. This Chapter does not cover waste or scrap.
2. In this Chapter the word "photographic" relates to the process by which visible images are formed, directly or indirectly, by the action of light or other forms of radiation on photosensitive surfaces.



HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
37.01	Photographic plates and film in the flat, sensitized, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitized, unexposed, whether or not in packs.			
3701.10.00	For X-ray	5%	kg and m ²	15%
3701.30.00	Other plates and film, with any side exceeding 255 mm	15%	kg and m ²	15%
	Other:			
3701.91.00	For colour photography (polychrome)	15%	kg	15%
3701.99.00	Other	15%	kg and m ²	15%
37.02	Photographic film in rolls, sensitized, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitized, unexposed.			
3702.10.00	For X-ray	5%	kg and m ²	15%
3702.20.00	Instant print film	20%	kg and m ²	15%
	Other film, without perforations, of a width not exceeding 105 mm:			
3702.31.00	For colour photography (polychrome)	20%	kg and u	15%
3702.32.00	Other, with silver halide emulsion	20%	kg and m ²	15%
3702.39.00	Other	20%	kg and m ²	15%
	Other film, without perforations, of a width exceeding 105 mm:			
3702.41.00	Of a width exceeding 610 mm and of a length exceeding 200 m, for colour photography (polychrome)	20%	kg and m ²	15%
3702.42.00	Of a width exceeding 610 mm and of a length exceeding 200 m, other than for colour photography (polychrome)	20%	kg and m ²	15%
3702.43.00	Of a width exceeding 610 mm and of a length not exceeding 200 m	20%	kg and m ²	15%
3702.44.00	Of a width exceeding 105 mm and of a length but not exceeding 610 mm	20%	kg and m ²	15%
	Other film, for colour photography (polychrome):			
3702.51.00	Of a width not exceeding 16 mm and of a	20%	kg and m	15%

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
3702.52.00	length not exceeding 14 m Of a width not exceeding 16 mm and of a length exceeding 14 m	20%	kg and m	15%
3702.53.00	Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m for slides	20%	kg and m	15%
3702.54.00	Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, other than for slides	15%	kg and m	15%
3702.55.00	Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m	15%	kg and m	15%
3702.56.00	Of a width exceeding 35 mm Other:	20%	kg and m	15%
3702.91.00	Of a width not exceeding 16 mm	15%	kg and m	15%
3702.93.00	Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m	15%	kg and m	15%
3702.94.00	Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m	15%	kg and m	15%
3702.95.00	Of a width exceeding 35 mm	15%	kg and m	15%
37.03	Photographic paper, paperboard and textiles, sensitized, unexposed.			
3703.10.00	In rolls of a width exceeding 610 mm	15%	kg	15%
3703.20.00	Other, for colour photography (polychrome)	15%	kg	15%
3703.90.00	Other	15%	kg	15%
3704.00.00	Photographic plates, film, paper, boards and textiles, exposed but not developed.	15%	kg	15%
37.05	Photographic plates and film, exposed and developed, other than cinematographic film.			
3705.10.00	For offset reproduction	15%	kg	15%
3705.90.00	Other	15%	kg	15%
37.06	Cinematographic film, exposed, developed, whether or not incorporating sound track or consisting only of sound track.			
3706.10.00	Of a width of 35 mm or more	15%	kg and m	15%
3706.90.00	Other	15%	kg and m	15%
37.07	Chemical preparations for photographic uses (other than varnishes, glues, adhesives and similar preparations); unmixed products for photographic uses, put up in measured portions or put up for retail sale in a form ready for use.			
3707.10.00	Sensitizing emulsions	15%	kg	15%
3707.90.00	Other	15%	kg	15%



CHAPTER 38

MISCELLANEOUS CHEMICAL PRODUCTS

Notes

1. This Chapter does not cover:

- (a) Separate chemically defined elements or compounds with the exception of the following:
 - (1) Artificial graphite (heading 38.01);
 - (2) Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up as described in heading 38.08;
 - (3) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades (heading 38.13);
 - (4) Certified reference materials specified in Note 2;
 - (5) Products specified in Note 3 (a) or 3 (c);
- (b) Mixtures of chemicals with foodstuffs or other substances with nutritive value, of a kind used in the preparation of human foodstuffs (generally heading 21.06);
- (c) Slag, ash and residues (including sludges, other than sewage sludge), containing metals, arsenic or their mixtures and meeting the requirements of Note 3 (a) or 3 (b) to Chapter 26 (heading 26.20); or
- (d) Medicaments (heading 30.03 or 30.04); or
- (e) Spent catalysts of a kind used for the extraction of base metals or for the manufacture of chemical compounds of base metals (heading 26.20), spent catalysts of a kind used principally for the recovery of precious metal (heading 71.12) or catalysts consisting of metals or metal alloys in the form of, for example, finely divided powder or woven gauze (Section XIV or XV).

- 2. (A) For the purpose of heading 38.22, the expression “certified reference materials” means reference materials which are accompanied by a certificate which indicates the values of the certified properties, the methods used to determine these values and the degree of certainty associated with each value and which are suitable for analytical, calibrating or referencing purposes.
- (B) With the exception of the products of Chapter 28 or 29, for the classification of certified reference materials, heading 38.22 shall take precedence over any other heading in the Nomenclature.

3. Heading 38.24 includes the following goods, which are not to be classified in any other heading of the Nomenclature:
 - (a) Cultured crystals (other than optical elements) weighing not less than 2.5 g each, of magnesium oxide or of the halides of the alkali or alkaline-earth metals;
 - (b) Fusel oil; Dippel's oil;
 - (c) Ink removers put up in packings for retail sale;
 - (d) Stencil correctors and other correcting fluids put up in packings for retail sale; and
 - (e) Ceramic firing testers, fusible (for example, Seger cones).
4. Throughout the Nomenclature, "municipal waste" means waste of a kind collected from households, hotels, restaurants, hospitals, shops, offices, etc., road and pavement sweepings, as well as construction and demolition waste. Municipal waste generally contains a large variety of materials such as plastics, rubber, wood, paper, textiles, glass, metals, food materials, broken furniture and other damaged or discarded articles. The term "municipal waste", however, does not cover:
 - (a) Individual materials or articles segregated from the waste, such as wastes of plastics, rubber, wood, paper, textiles, glass or metals and spent batteries which fall in their appropriate headings of the Nomenclature;
 - (b) Industrial waste;
 - (c) Waste pharmaceuticals, as defined in Note 4 (k) to Chapter 30; or
 - (d) Clinical waste, as defined in Note 6 (a).
5. For the purposes of heading 38.25, "sewage sludge" means sludge arising from urban effluent treatment plant and includes pre-treatment waste, scourings and unstabilised sludge. Stabilised sludge when suitable for use as fertilizer is excluded (Chapter 31).
6. For the purposes of heading 38.25, the expression "other wastes" applies to:
 - (a) Clinical waste, that is, contaminated waste arising from medical research, diagnosis, treatment or other medical, surgical, dental or veterinary procedures, which often contain pathogens and pharmaceutical substances and require special disposal procedures (for example, soiled dressings, used gloves and used syringes);
 - (b) Waste organic solvents;
 - (c) Wastes of metal picking liquors, hydraulic fluids, brake fluids and anti-freezing fluids; and

- (d) Other wastes from chemical or allied industries.

The expression “other wastes” does not, however, cover wastes which contain mainly petroleum oils or oils obtained from bituminous minerals (heading 27.10).

Subheading Notes

- Subheading 3808.50.00 covers only goods of heading 38.0. containing one or more of the following substances: aldrin (ISO); binapacryl (ISO); camphechlor (ISO); chlordane (ISO); chlorodimeform (ISO); chlorobenzilate (ISO); DDT (ISO)(chlofenotane (INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane); dieldrin (ISO, INN); dinseb (ISO), its salts or its esters; ethylene dibromide (ISO) (1,2-dibromoethane); ethylene dichloride (ISO) (1,2-bis(p-chlorophenyl)ethane; fluoroacetamide (ISO); heptachlor (ISO); hexachlorobenzene(ISO); 1,2,3,4,5,6-hexachlorocyclohexane (HCH) (ISO)) including lindane (ISO) (INN); mercury compounds; methamidophos (ISO); monocrotophos (ISO); oxirane (ethylene oxide); parathion (ISO); parathion-methyl (ISO) (methyl-parathion); pentachlorophenol (ISO); phosphamidon (ISO); 2,4,5-T (ISO), (2,4,5-trichlorophenoxyacetic acid) its salts or its esters.
- For the purposes of subheadings 3825.41.00 and 3825.49.00, “waste organic solvents” are wastes containing mainly organic solvents, not fit for further use as presented as primary products, whether or not intended for recovery of the solvents.



HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
38.01	Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi-manufactures.			
3801.10.00	Artificial graphite	15%	kg	15%
3801.20.00	Colloidal or semi-colloidal graphite	15%	kg	15%
3801.30.00	Carbonaceous pastes for electrodes and similar pastes for furnace linings	15%	kg	15%
3801.90.00	Other	15%	kg	15%
38.02	Activated carbon; activated natural mineral products; animal black, including spent animal black.			
3802.10.00	Activated carbon	15%	kg	15%
3802.90.00	Other	15%	kg and l	15%
3803.00.00	Tall oil, whether or not refined.	15%	kg and l	15%
3804.00.00	Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin	15%	kg	15%

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
38.05	sulphonates, but excluding tall oil of heading 38.03. Gum, wood or sulphate turpentine and other terpenic oils produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine and other crude para-cymene; pine oil containing alpha-terpineol as the main constituent.			
3805.10.00	Gum, wood or sulphate turpentine oils	15%	kg and l	15%
3805.90.00	Other	15%	kg and l	15%
38.06	Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums.			
3806.10.00	Rosin and resin acids	15%	kg	15%
3806.20.00	Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts	15%	kg	15%
3806.30.00	Ester gums	15%	kg	15%
3806.90.00	Other	15%	kg	15%
3807.00.00	Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch.	15%	kg and l	15%
38.08	Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers).			
3808.50.00	Goods specified in subheading Note 1 to this chapter	Free	kg	5%
	Other:			
3808.91.00	Insecticides:			
3808.91.10	For use in agriculture as approved by the Competent Authority, whether or not in retail Packages	Free	kg	5%
3808.91.20	Mosquito coils	20%	kg	5%
3808.91.30	Other, put up in forms or packings for retail sale or as preparations or articles	20%	kg	5%
3808.91.90	Other	0%	kg	5%
3808.92.00	Fungicides	Free	kg	5%
3808.93.00	Herbicides, anti-sprouting products and plant-growth regulators:			
3808.93.10	Herbicides	20%	kg	5%
3808.93.20	Anti-sprouting products	Free	kg	5%
3808.93.30	Plant growth regulators	Free	kg	5%
3808.94.00	Disinfectants:			
3808.94.10	Put up in forms or packings for retail sale or as preparations or articles	5%	kg	5%
3808.94.90	Other	0%	kg	5%
3808.99.00	Other:			
3808.99.10	Rodenticides, put up in forms or packings retail sale or as preparations or articles	5%	kg	5%
3808.99.20	Other rodenticides	0%	kg	5%
3808.99.30	Other, put up in forms or packings for retail	5%	kg	5%

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
3808.99.90 38.09	sale or as preparations or articles Other Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included.	5%	kg	5%
3809.10.00	With a basis of amylose substances Other:	15%	kg	15%
3809.91.00	Of a kind used in the textile or like industries	15%	kg	15%
3809.92.00	Of a kind used in the paper or like industries	15%	kg	15%
3809.93.00 38.10	Of a kind used in the leather or like industries Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods.	15%	kg	20%
3810.10.00	Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials	15%	kg	15%
3810.90.00 38.11	Other Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils.	15%	kg	15%
3811.11.00	Anti-knock preparations: Based on lead compounds	15%	kg	15%
3811.19.00	Other	15%	kg	15%
3811.21.00	Additives for lubricating oils: Containing petroleum oils or oils obtained	15%	kg	15%
3811.29.00	Other	15%	kg	15%
3811.90.00 38.12	Other Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilizers for rubber or plastics.	15%	kg	15%
3812.10.00	Prepared rubber accelerators	15%	kg	15%
3812.20.00	Compound plasticisers for rubber or plastics	15%	kg	15%
3812.30.00	Anti-oxidising preparations and other compound stabilizers for rubber or plastics	15%	kg	15%
3813.00.00	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades.	Free	kg	15%
3814.00.00	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers.			
3814.00.10	Thinners	15%	kg	15%
3814.00.90 38.15	Other Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified	15%	kg	15%

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
	or included.			
3815.11.00	Supported catalysts: With nickel or nickel compounds as the active Substance	15%	kg	15%
3815.12.00	With precious metal or precious metal compounds as the active substance	15%	kg	15%
3815.19.00	Other	15%	kg	15%
3815.90.00	Other	15%	kg	15%
3816.00.00	Refractory cements, mortars, concretes and similar compositions, other than products of heading 38.01.			
3816.00.10	Mortars	15%	kg	15%
3816.00.90	Other	15%	kg	15%
3817.00.00	Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 27.07 or 29.02.			
3817.00.10	Mixed alkylbenzenes	15%	kg	15%
3817.00.90	Mixed alkylnaphthalenes	15%	kg	15%
3818.00.00	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics.	15%	kg	15%
3819.00.00	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals.	15%	kg	15%
3820.00.00	Anti-freezing preparations and prepared de-icing fluids.			
3820.00.10	Anti-freezing preparations	15%	kg	15%
3820.00.20	Prepared de-icing fluids	5%	kg	15%
3821.00.00	Prepared culture media for development or maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells	15%	kg	15%
3822.00.00	Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 30.02 or 30.06; certified reference materials.	15%	kg	15%
38.23	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols.			
	Industrial monocarboxylic fatty acids; acid oils from refining:			
3823.11.00	Stearic acid	15%	kg	15%
3823.12.00	Oleic acid	15%	kg	15%
3823.13.00	Tall oil fatty acids	15%	kg	15%
3823.19.00	Other	15%	kg	15%
3823.70.00	Industrial fatty alcohols	15%	kg	15%
38.24	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries including those consisting of mixtures of natural products, not elsewhere specified or included.			
3824.10.00	Prepared binders for foundry moulds or cores	15%	kg	15%
3824.30.00	Non-agglomerated metal carbides mixed	15%	kg	15%

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
3824.40.00	together or with metallic binders Prepared additives for cements, mortars or Concretes	15%	kg	15%
3824.50.00	Non-refractory mortars and concretes	15%	kg	15%
3824.60.00	Sorbitol other than that of sub heading 2905.44	15%	kg	15%
3824.71.00	Mixtures containing halogenated derivatives of methane, ethane or propane Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs) perfluorocarbon (PFCs) or hydrofluorocarbons(HFCs)	15%	kg	15%
3824.72.00	Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes	15%	kg	15%
3824.73.00	Containing hydrochlorofluorocarbons (HCFCs),whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons(HFCs) but not containing chlorofluorocarbons (CFCs)	15%	kg	15%
3824.75.00	Containing carbon tetrachloride	15%	kg	15%
3824.76.00	Containing 1,1,1-trichloroethane (methyl chloroform)	15%	kg	15%
3824.77.00	Containing bromomethane, (methyl bromide) or bromochlormethane	15%	kg	15%
3824.78.00	Containing perfluorocarbons (PFCs) or hydrofluorocarbons(HFCs) but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs),	15%	kg	15%
3824.79.00	Other Mixtures containing oxirane (ethylene oxide), polybrominated bipenyls (PBBs), polychlorinated biphenyls (PCBs), polychlorinated teriphenyls (PCTs), or tris(2,3-dibrompropyl) phosphate:	15%	kg	15%
3824.81.00	Containing oxirane (ethylene oxide),	15%	kg	15%
3824.82.00	Containing polychlorinated biphenyls (PCBs), polychlorinated teriphenyls (PCTs), or polybrominated bipenyls (PBBs),	15%	kg	15%
3824.83.00	Containing tris(2,3-dibrompropyl) phosphate:	15%	kg	15%
3824.90.00	Other	15%	kg	15%
38.25	Residual products of the chemical or allied industries, not elsewhere specified or included; municipal waste; sewage sludge; other wastes specified in Note 6 to this Chapter.			
3825.10.00	Municipal waste	15%	kg	15%
3825.20.00	Sewage sludge	15%	kg	15%
3825.30.00	Clinical waste	15%	kg	15%
	Waste organic solvents:			
3825.41.00	Halogenated	15%	kg	15%
3825.49.00	Other	15%	kg	15%
3825.50.00	Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids	15%	kg	15%
3825.61.00	Other wastes from chemical or allied industries: Mainly containing organic constituents	15%	kg	15%

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
3825.69.00	Other	15%	kg	15%
3825.90.00	Other	15%	kg	15%



SECTION VII

PLASTICS AND ARTICLES THEREOF; RUBBER AND ARTICLES THEREOF

Notes

1. Goods put up in sets consisting of two or more separate constituents, some or all of which fall in this Section and are intended to be mixed together to obtain a product of Section VI or VII, are to be classified in the heading appropriate to that product, provided that the constituents are:
 - (a) Having regard to the manner in which they are put up, clearly identifiable as being intended to be used together without first being repacked;
 - (b) Presented together; and
 - (c) Identifiable, whether by their nature or by the relative proportions in which they are present, as being complementary one to another.
2. Except for the goods of heading 39.18 or 39.19, plastics, rubber, and articles thereof, printed with motifs, characters or pictorial representations, which are not merely incidental to the primary use of the goods, fall in Chapter 49.



CHAPTER 39

PLASTICS AND ARTICLES THEREOF

Notes

1. Throughout the Nomenclature the expression "plastics" means those materials of headings 39.01 to 39.14 which are or have been capable, either at the moment of polymerization or at some subsequent stage, of being formed under external influence (usually heat and pressure, if necessary with a solvent or plasticizer) by moulding, casting, extruding, rolling or other process into shapes which are retained on the removal of the external influence.

Throughout the Nomenclature any reference to "plastics" also includes vulcanized fibre. The expression, however, does not apply to materials regarded as textile materials of Section XI.
2. This Chapter does not cover:
 - (a) Lubricating preparations of heading 27.10 or 34.03

- (b) Waxes of heading 27.12 or 34.04;
- (c) Separate chemically defined organic compounds (Chapter 29);
- (d) Heparin or its salts (heading 30.01);
- (e) Solutions (other than collodions) consisting of any of the products specified in headings 39.01 to 39.13 in volatile organic solvents when the weight of the solvent exceeds 50% of the weight of the solution (heading 32.08); stamping foils of heading 32.12;
- (f) Organic surface-active agents or preparations of heading 34.02;
- (g) Gum resins or ester gums (heading 38.06);
- (h) Prepared additives for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils (heading 38.11);
- (ij) Prepared hydraulic fluids based on polyglycols, silicones or other polymers of Chapter 39 (heading 38.19);
- (k) Diagnostic or laboratory reagents on a backing of plastics (heading 38.22);
- (l) Synthetic rubber as defined for the purposes of Chapter 40, or articles thereof;
- (m) Saddlery or harness (heading 42.01) or trunks, suitcases, handbags or other containers of heading 42.02;
- (n) Plaits, wickerwork or other articles of Chapter 46;
- (o) Wall coverings of heading 48.14;
- (p) Goods of Section XI (textiles and textile articles);
- (q) Articles of Section XII (for example, footwear, headgear, umbrellas, sun umbrellas, walking sticks, whips, riding-crops or parts thereof);
- (r) Imitation jewellery of heading 71.17;
- (s) Articles of Section XVI (machines and mechanical or electrical appliances);
- (t) Parts of aircraft or vehicles of Section XVII;
- (u) Articles of Chapter 90 (for example, optical elements, spectacle frames, drawing instruments);
- (v) Articles of Chapter 91 (for example, clock or watch cases);
- (w) Articles of Chapter 92 (for example, musical instruments or parts thereof);

- (x) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, illuminated signs, prefabricated buildings);
 - (y) Articles of Chapter 95 (for example, toys, games, sports requisites); or
 - (z) Articles of Chapter 96 (for example, brushes, buttons, slide fasteners, combs, mouthpieces or stems for smoking pipes, cigarette-holders or the like, parts of vacuum flasks or the like, pens, propelling pencils).
3. Headings 39.01 to 39.11 apply only to goods of a kind produced by chemical synthesis, falling in the following categories:
- (a) Liquid synthetic polyolefins of which less than 60% by volume distils at 300°C, after conversion to 1,013 millibars when a reduced-pressure distillation method is used (headings 39.01 and 39.02);
 - (b) Resins, not highly polymerised, of the coumarone-indene type (heading 39.11);
 - (c) Other synthetic polymers with an average of at least 5 monomer units;
 - (d) Silicones (heading 39.10);
 - (e) Resols (heading 39.09) and other prepolymers.
4. The expression "copolymers" covers all polymers in which no single monomer unit contributes 95% or more by weight to the total polymer content.

For the purposes of this Chapter, except where the context otherwise requires, copolymers (including co-polycondensates, co-polyaddition products, block copolymers and graft copolymers) and polymer blends are to be classified in the heading covering polymers of that comonomer unit which predominates by weight over every other single comonomer unit. For the purpose of this Note, constituent comonomer units of polymers falling in the same heading shall be taken together.

If no single comonomer unit predominates, copolymers or polymer blends, as the case may be, are to be classified in the heading, which occurs last in numerical order among those, which equally merit consideration.

5. A chemically modified polymer, that is those in which only appendages to the main polymer chain have been changed by chemical reaction, are to be classified in the heading appropriate to the unmodified polymer. This provision does not apply to graft copolymers.
6. In headings 39.01 to 39.14, the expression "primary forms" applies only to the following forms:
- (a) Liquids and pastes, including dispersions (emulsions and suspensions) and solutions;

- (b) Blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.
7. Heading 39.15 does not apply to waste, parings and scrap of a single thermoplastic material, transformed into primary forms (headings 39.01 to 39.14).
 8. For the purposes of heading 39.17, the expression "tubes, pipes and hoses" means hollow products, whether semi-manufactures or finished products, of a kind generally used for conveying, conducting or distributing gases or liquids (for example, ribbed garden hose, perforated tubes). This expression also includes sausage casings and other lay-flat tubing. However, except for the last-mentioned, those having an internal cross-section other than round, oval, rectangular (in which the length does not exceed 1.5 times the width) or in the shape of a regular polygon are not to be regarded as tubes, pipes and hoses but as profile shapes.
 9. For the purposes of heading 39.18, the expression "wall or ceiling coverings of plastics" applies to products in rolls, of a width not less than 45 cm, suitable for wall or ceiling decoration, consisting of plastics fixed permanently on a backing of any material other than paper, the layer of plastics (on the face side) being grained, embossed, coloured, design-printed or otherwise decorated.
 10. In headings 39.20 and 39.21, the expression "plates, sheets, film, foil and strip" applies only to plates, sheets, film, foil and strip (other than those of Chapter 54) and to blocks of regular geometric shape, whether or not printed or otherwise surface-worked, uncut or cut into rectangles (including squares) but not further worked (even if when so cut they become articles ready for use).
 11. Heading 39.25 applies only to the following articles, not being products covered by any of the earlier headings of sub-Chapter II:
 - (a) Reservoirs, tanks (including septic tanks), vats and similar containers, of a capacity exceeding 300 l;
 - (b) Structural elements used, for example, in floors, walls or partitions, ceilings or roofs;
 - (c) Gutters and fittings therefor;
 - (d) Doors, windows and their frames and thresholds for doors;
 - (e) Balconies, balustrades, fencing, gates and similar barriers;
 - (f) Shutters, blinds (including Venetian blinds) and similar articles and parts and fittings thereof;
 - (g) Large-scale shelving for assembly and permanent installation, for example, in shops, workshops, warehouses;

- (h) Ornamental architectural features, for example, flutings, cupolas, dovecotes; and
- (ij) Fittings and mountings intended for permanent installation in or on doors, windows, staircases, walls or other parts of buildings, for example, knobs, handles, hooks, brackets, towel rails, switch-plates and other protective plates.

Subheading Note

1. Within any one heading of this Chapter, polymers (including copolymers) and chemically modified polymers are to be classified according to the following provisions:
 - (a) Where there is a subheading named "other" in the same series:
 - (1) The designation in a subheading of a polymer by the prefix "poly" (for example polyethylene and polyamide-6,6) means that the constituent monomer unit or monomer units of the named polymer taken together must contribute 95% or more by weight of the total polymer content.
 - (2) The copolymers named in subheadings 3901.30, 3903.20, 3903.30 and 3904.30 are to be classified in those subheadings, provided that the comonomer units of the named copolymers contribute 95% or more by weight of the total polymer content.
 - (3) Chemically modified polymers are to be classified in the subheading named "Other," provided that the chemically modified polymers are not more specifically covered by another subheading.
 - (4) Polymers not meeting (1), (2) or (3), are to be classified in the subheading, among the remaining Subheadings in the series, covering polymers of that monomer unit which predominates by weight over every other single comonomer unit. For this purpose, constituent monomer units of polymers falling in the same subheading shall be taken together. Only the constituent comonomer units of the polymers in the series of subheadings under consideration are to be compared.
 - (b) Where there is no subheading named "Other" in the same series:
 - (1) Polymers are to be classified in the subheading covering polymers of that monomer unit which predominates by weight over every other single comonomer unit. For this purpose, constituent monomer units of polymers falling in the same subheading shall be taken together. Only the constituent comonomer units of the polymers in the series under consideration are to be compared.

- (2) Chemically modified polymers are to be classified in the subheading appropriate to the unmodified polymer.

Polymer blends are to be classified in the same subheading as polymers of the same monomer units in the same proportions.

2. For the purposes of subheading 3920.43.00, the term “plasticisers” includes secondary plasticisers.



HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
	I - PRIMARY FORMS			
39.01	Polymers of ethylene, in primary forms.			
3901.10.00	Polyethylene having a specific gravity of less than 0.94	0%	kg	15%
3901.20.00	Polyethylene having a specific gravity of 0.94 or more	0%	kg	15%
3901.30.00	Ethylene-vinyl acetate copolymers	0%	kg	15%
3901.90.00	Other	0%	kg	15%
39.02	Polymers of propylene or of other olefins, in primary forms.			
3902.10.00	Polypropylene	0%	kg	15%
3902.20.00	Polyisobutylene	0%	kg	15%
3902.30.00	Propylene copolymers	0%	kg	15%
3902.90.00	Other	0%	kg	15%
39.03	Polymers of styrene, in primary forms.			
	Polystyrene:			
3903.11.00	Expansible	0%	kg	15%
3903.19.00	Other	0%	kg	15%
3903.20.00	Styrene-acrylonitrile (SAN) copolymers	0%	kg	15%
3903.30.00	Acrylonitrile-butadiene-styrene (ABS) Copolymers	0%	kg	15%
3903.90.00	Other	0%	kg	15%
39.04	Polymers of vinyl chloride or of other halogenated olefins, in primary forms.			
3904.10.00	Poly (vinyl chloride), not mixed with any other Substances	0%	kg	15%
	Other poly (vinyl chloride):			
3904.21.00	Non-plasticised	0%	kg	15%
3904.22.00	Plasticised	0%	kg	15%
3904.30.00	Vinyl chloride-vinyl acetate copolymers	0%	kg	15%
3904.40.00	Other vinyl chloride copolymers	0%	kg	15%
3904.50.00	Vinylidene chloride polymers	0%	kg	15%
	Fluoro-polymers:			
3904.61.00	Polytetrafluoroethylene	0%	kg	15%
3904.69.00	Other	0%	kg	15%
3904.90.00	Other	0%	kg	15%
39.05	Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms.			
	Poly (vinyl acetate):			
3905.12.00	In aqueous dispersion	0%	kg	15%
3905.19.00	Other	0%	kg	15%
	Vinyl acetate copolymers:			
3905.21.00	In aqueous dispersion	0%	kg	15%

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
3905.29.00	Other	0%	kg	15%
3905.30.00	Poly (vinyl alcohol), whether or not containing unhydrolysed acetate groups	0%	kg	15%
	Other:			
3905.91.00	Copolymers	0%	kg	15%
3905.99.00	Other	0%	kg	15%
39.06	Acrylic polymers in primary forms.			
3906.10.00	Poly (methyl methacrylate)	0%	kg	15%
3906.90.00	Other	0%	kg	15%
39.07	Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms.			
3907.10.00	Polyacetals	0%	kg	15%
3907.20.00	Other polyethers	0%	kg	15%
3907.30.00	Epoxide resins	0%	kg	15%
3907.40.00	Polycarbonates	0%	kg	15%
3907.50.00	Alkyd resins	0%	kg	15%
3907.60.00	Poly (ethylene terephthalate)	0%	kg	15%
3907.70.00	Poly(lactic acid)	0%	kg	15%
	Other polyesters:			
3907.91.00	Unsaturated	0%	kg	15%
3907.99.00	Other	0%	kg	15%
39.08	Polyamides in primary forms.			
3908.10.00	Polyamide-6, -11, -12, -6,6, -6,9, -6,10 or -6,12	0%	kg	15%
3908.90.00	Other	0%	kg	15%
39.09	Amino-resins, phenolic resins and polyurethanes, in primary forms.			
3909.10.00	Urea resins; thiourea resins	0%	kg	15%
3909.20.00	Melamine resins	0%	kg	15%
3909.30.00	Other amino-resins	0%	kg	15%
3909.40.00	Phenolic resins	0%	kg	15%
3909.50.00	Polyurethanes	0%	kg	15%
3910.00.00	Silicones in primary forms.	15%	kg	15%
39.11	Petroleum resins, coumarone-mindene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included in primary forms.			
3911.10.00	Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes	0%	kg	15%
3911.90.00	Other	0%	kg	15%
39.12	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms.			
	Cellulose acetates:			
3912.11.00	Non-plasticised	0%	kg	15%
3912.12.00	Plasticised	0%	kg	15%
3912.20.00	Cellulose nitrates (including collodions)	0%	kg	15%
	Cellulose ethers:			
3912.31.00	Carboxymethylcellulose and its salts	0%	kg	15%
3912.39.00	Other	0%	kg	15%
3912.90.00	Other	0%	kg	15%
39.13	Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of			

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
	natural rubber), not elsewhere specified or included, in primary forms.			
3913.10.00	Alginic acid, its salts and esters	0%	kg	15%
3913.90.00	Other	0%	kg	15%
3914.00.00	Ion-exchangers based on polymers of headings 39.01 to 39.13, in primary forms.	0%	kg	15%
	II - WASTE, PARINGS AND SCRAP; SEMI- MANUFACTURERS; ARTICLES			
39.15	Waste, parings and scrap, of plastics.			
3915.10.00	Of polymers of ethylene	0%	kg	15%
3915.20.00	Of polymers of styrene	0%	kg	15%
3915.30.00	Of polymers of vinyl chloride	0%	kg	15%
3915.90.00	Of other plastics	0%	kg	15%
39.16	Monofilament of which any cross-sectional dimension exceeds 1mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked of plastics.			
3916.10.00	Of polymers of ethylene	0%	kg	15%
3916.20.00	Of polymers of vinyl chloride	0%	kg	15%
3916.90.00	Of other plastics	0%	kg	15%
39.17	Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics.			
3917.10.00	Artificial guts (sausage casings) of hardened protein or of cellulosic materials	15%	kg	15%
3917.20.00	Tubes, pipes and hoses, rigid:			
3917.21.00	Of polymers of ethylene	5%	kg	10%
3917.22.00	Of polymers of propylene	5%	kg	10%
3917.23.00	Of polymers of vinyl chloride	5%	kg	10%
3917.29.00	Of other plastics	5%	kg	10%
	Other tubes, pipes and hoses:			
3917.31.00	Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa	5%	kg	10%
3917.32.00	Other, not reinforced or otherwise combined with other materials, without fittings:			
3917.32.10	Electrical conduits and other piping, of PVC	5%	kg	10%
3917.32.20	Garden hose	15%	kg	15%
3917.32.90	Other	15%	kg	15%
3917.33.00	Other, not reinforced or otherwise combined with other materials, with fittings:			
3917.33.10	Garden hose	15%	kg	15%
3917.33.90	Other	15%	kg	15%
3917.39.00	Other	15%	kg	15%
3917.40.00	Fittings	15%	kg	15%
39.18	Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in Note 9 to this Chapter.			
3918.10.00	Of polymers of vinyl chloride:			
3918.10.10	Tiles	5%	kg	15%
3918.10.90	Other	15%	kg	15%
3918.90.00	Of other plastics:			
3918.90.10	Tiles	0%	kg	15%
3918.90.90	Other	15%	kg	15%
39.19	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls.			

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
3919.10.00	In rolls of a width not exceeding 20 cm	15%	kg	15%
3919.90.00	Other:			
3919.90.10	Having the characteristics of articles ready for use, or marked for cutting into such articles	15%	kg	15%
3919.90.90	Other	15%	kg	15%
39.20	Other plates, sheets, film, foil and, plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials.			
3920.10.00	Of polymers of ethylene	15%	kg	15%
3920.20.00	Of polymers of propylene	15%	kg	15%
3920.30.00	Of polymers of styrene	15%	kg	15%
	Of polymers of vinyl chloride:			
3920.43.00	Containing by weight not less than 6% of plasticisers.	15%	kg	15%
3920.49.00	Other	15%	kg	15%
	Of acrylic polymers:			
3920.51.00	Of poly (methyl methacrylate)	15%	kg	15%
3920.59.00	Other	15%	kg	15%
	Of polycarbonates, alkyd resins, polyallyl esters or other polyesters:			
3920.61.00	Of polycarbonates	15%	kg	15%
3920.62.00	Of poly (ethylene terephthalate)	15%	kg	15%
3920.63.00	Of unsaturated polyesters	15%	kg	15%
3920.69.00	Of other polyesters	15%	kg	15%
	Of cellulose or its chemical derivatives:			
3920.71.00	Of regenerated cellulose	15%	kg	15%
3920.73.00	Of cellulose acetate	15%	kg	15%
3920.79.00	Of other cellulose derivatives	15%	kg	15%
	Of other plastics:			
3920.91.00	Of poly (vinyl butyral)	15%	kg	15%
3920.92.00	Of polyamides	15%	kg	15%
3920.93.00	Of amino-resins	15%	kg	15%
3920.94.00	Of phenolic resins	15%	kg	15%
3920.99.00	Of other plastics	15%	kg	15%
39.21	Other plates, sheets, film, foil and strip, of plastics.			
	Cellular:			
3921.11.00	Of polymers of styrene	15%	kg	15%
3921.12.00	Of polymers of vinyl chloride	15%	kg	15%
3921.13.00	Of polyurethanes	15%	kg	15%
3921.14.00	Of regenerated cellulose	15%	kg	15%
3921.19.00	Of other plastics	15%	kg	15%
3921.90.00	Other	5%	kg	15%
39.22	Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics.			
3922.10.00	Baths, shower-baths, sinks and wash-basins:			
3922.10.10	Baths, shower-baths	5%	kg	15%
3922.10.20	Wash-basins	5%	kg	15%
3922.20.00	Lavatory seats and covers	5%	kg	15%
3922.90.00	Other	5%	kg	15%
39.23	Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and			

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
	other closures, of plastics.			
3923.10.00	Boxes, cases, crates and similar articles:			
3923.10.10	Egg boxes	15%	kg	15%
3923.10.90	Other	20%	kg	15%
	Sacks and bags (including cones):			
3923.21.00	Of polymers of ethylene	25%	kg	15%
3923.29.00	Of other plastics	25%	kg	15%
3923.30.00	Carboys, bottles, flasks and similar articles:			
3923.30.10	Bottles	25%	kg	15%
3923.30.90	Other	25%	kg	15%
3923.40.00	Spools, cops, bobbins and similar supports	25%	kg	15%
3923.50.00	Stoppers, lids, caps and other closures:			
3923.50.10	Lids and caps	25%	kg	15%
3923.50.90	Other	25%	kg	15%
3923.90.00	Other:			
3923.90.10	Cups	20%	kg	15%
3923.90.90	Other	20%	kg	15%
39.24	Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics.			
3924.10.00	Tableware and kitchenware:			
3924.10.10	Cups, forks, knives, plates, spoons and tumblers	20%	kg	15%
3924.10.20	Drinking straws	20%	kg	15%
3924.10.90	Other	20%	kg	15%
3924.90.00	Other:			
3924.90.10	Ashtrays, buckets, coat-hangers and dustbins	20%	kg	15%
3924.90.20	Flower pots	20%	kg	15%
3924.90.90	Other	20%	kg	15%
39.25	Builders' ware of plastics, not elsewhere specified or included.			
3925.10.00	Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 litres:			
3925.10.10	Tanks	20%	kg	15%
3925.10.90	Others	20%	kg	15%
3925.20.00	Doors, windows and their frames and thresholds for doors	25%	kg	15%
3925.30.00	Shutters, blinds (including venetian blinds) and similar articles and parts thereof	25%	kg	15%
3925.90.00	Other:			
3925.90.10	Structural elements used in ceilings or roofs	25%	kg	15%
3925.90.20	Gutters	25%	kg	15%
3925.90.90	Other	25%	kg	15%
39.26	Other articles of plastics and articles of other materials of heading 39.01 to 39.14			
3926.10.00	Office or school supplies	20%	kg	15%
3926.20.00	Articles of apparel and clothing accessories (including gloves, mittens and mitts)	20%	kg	15%
3926.30.00	Fittings for furniture, coachwork or the like	20%	kg	15%
3926.40.00	Statuettes and other ornamental articles	20%	kg	15%
3926.90.00	Other:			
3926.90.10	Articles for use in laboratories	0%	kg	15%
3926.90.20	Transmission, conveyor and elevator belts	15%	kg	15%
3926.90.30	Beads, bolts, screws and washers	15%	kg	15%
3926.90.40	Covers for electrical switches and outlets and	5%	kg	15%

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
3926.90.50	similar articles Corners for suitcases, fasteners for handbags; Handles	15%	kg	15%
3926.90.60	Handcuffs	20%	kg	15%
3926.90.70	Motor vehicle licence plates	25%	kg	15%
3926.90.90	Other	20%	kg	15%



CHAPTER 40

RUBBER AND ARTICLES THEREOF

Notes

1. Except where the context otherwise requires, throughout the Nomenclature the expression "rubber" means the following products, whether or not vulcanised or hard: natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, synthetic rubber, factice derived from oils, and such substances reclaimed.
2. This Chapter does not cover:
 - (a) Goods of Section XI (textiles and textile articles);
 - (b) Footwear or parts thereof of Chapter 64;
 - (c) Headgear or parts thereof (including bathing caps) of Chapter 65;
 - (d) Mechanical or electrical appliances or parts thereof of Section XVI (including electrical goods of all kinds), of hard rubber;
 - (e) Articles of Chapters 90, 92, 94 or 96; or
 - (f) Articles of Chapter 95 (other than sports gloves, mittens and mitts and articles of headings 40.11 to 40.13).
3. In headings 40.01 to 40.03.00.00 and 40.05, the expression "primary forms" applies only to the following forms:
 - (a) Liquids and pastes (including latex, whether or not pre-vulcanised, and other dispersions and solutions);
 - (b) Blocks of irregular shape, lumps, bales, powders, granules, crumbs and similar bulk forms.
4. In Note 1 to this Chapter and in heading 40.02, the expression "synthetic rubber" applies to:
 - (a) Unsaturated synthetic substances which can be irreversibly transformed by vulcanisation with sulphur into non-thermoplastic substances which, at a temperature between 18°C and 29°C, will not break on being extended to three times their original length and will return, after being extended to twice their original length, within a period of five minutes, to a length not greater than one and a half times their original length. For the purposes of this test, substances necessary for the cross-linking, such as vulcanising activators or accelerators, may be added; the presence of substances as provided for by Note 5(B)(ii) and (iii) is also permitted. However, the presence of any substances not necessary for the cross-linking, such as extenders, plasticisers and fillers, is not permitted;

- (b) Thioplasts (TM); and
 - (c) Natural rubber modified by grafting or mixing with plastics, depolymerised natural rubber, mixtures of unsaturated synthetic substances with saturated synthetic high polymers provided that all the above-mentioned products comply with the requirements concerning vulcanisation, elongation and recovery in (a).
5. (A) Headings 40.01 and 40.02 do not apply to any rubber or mixture of rubbers which has been compounded, before or after coagulation, with:
- (i) vulcanising agents, accelerators, retarders or activators (other than those added for the preparation of pre-vulcanised rubber latex);
 - (ii) pigments or other colouring matter, other than those added solely for the purpose of identification;
 - (iii) plasticisers or extenders (except mineral oil in the case of oil-extended rubber), fillers, reinforcing agents, organic solvents or any other substances, except those permitted under (B);
- (B) The presence of the following substances in any rubber or mixture of rubbers shall not affect its classification in heading 40.01 or 40.02, as the case may be, provided that such rubber or mixture of rubbers retains its essential character as a raw material:
- (i) emulsifiers or anti-tack agents;
 - (ii) small amounts of breakdown products of emulsifiers;
 - (iii) very small amounts of the following: heat sensitive agents (generally for obtaining thermosensitive rubber latexes), cationic surface-active agents (generally for obtaining electro-positive rubber latexes), antioxidants, coagulants, crumbling agents, freeze-resisting agents, peptisers, preservatives, stabilisers, viscosity-control agents, or similar special-purpose additives.
6. For the purposes of heading 40.04, the expression "waste, parings and scrap" means rubber waste, parings and scrap from the manufacture or working of rubber and rubber goods definitely not usable as such because of cutting-up, wear or other reasons.
7. Thread wholly of vulcanised rubber, of which any cross sectional dimension exceeds 5 mm, is to be classified as strip, rods or profile shapes, of heading 40.08
8. Heading 40.10 includes conveyor or transmission belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber.

9. In headings 40.01, 40.02, 40.03.00.00, 40.05 and 40.08, the expressions "plates", "sheets" and "strip" apply only to plates, sheets and strip and to blocks of regular geometric shape, uncut or simply cut to rectangular (including square) shape, whether or not having the character of articles and whether or not printed or otherwise surface-worked, but not otherwise cut to shape or further worked.

In heading 40.08 the expressions "rods" and "profile shapes" apply only to such products, whether or not cut to length or surface-worked but not otherwise worked.

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
40.01	Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip.			
4001.10.00	Natural rubber latex, whether or not pre-Vulcanized	5%	kg	15%
	Natural rubbers in other forms:			
4001.21.00	Smoked sheets	5%	kg	15%
4001.22.00	Technically specified natural rubber (TSNR)	5%	kg	15%
4001.29.00	Other	5%	kg	15%
4001.30.00	Balata, gutta-percha, guayule, chicle and similar natural gums	5%	kg	15%
40.02	Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of heading No. 40.01 with any product of this heading, in primary forms or in plates, sheets or strip.			
	Styrene-butadiene rubber (SBR); carboxylated styrene-butadiene rubber (XSBR):			
4002.11.00	Latex	5%	kg	15%
4002.19.00	Other	5%	kg	15%
4002.20.00	Butadiene rubber (BR)	5%	kg	15%
	Isobutene-isoprene (butyl) rubber (IIR); halo-isobutene-isoprene rubber (CIIR or BIIR):			
4002.31.00	Isobutene-isoprene (butyl) rubber (IIR)	5%	kg	15%
4002.39.00	Other	5%	kg	15%
	Chloroprene (chlorobutadiene) rubber (CR):			
4002.41.00	Latex	5%	kg	15%
4002.49.00	Other	5%	kg	15%
	Acrylonitrile-butadiene rubber (NBR):			
4002.51.00	Latex	5%	kg	15%
4002.59.00	Other	5%	kg	15%
4002.60.00	Isoprene rubber (IR)	5%	kg	15%
4002.70.00	Ethylene-propylene-non-conjugated diene rubber (EPDM)	5%	kg	15%
4002.80.00	Mixtures of any product of heading 40.01 with any product of this heading	5%	kg	15%
	Other:			
4002.91.00	Latex	5%	kg	15%
4002.99.00	Other	5%	kg	15%
4003.00.00	Reclaimed rubber in primary forms or in plates, sheets or strip.	5%	kg	15%
4004.00.00	Waste, parings and scrap of rubber (other	5%	kg	15%

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
40.05	than hard rubber) and powders and granules obtained therefrom. Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip.			
4005.10.00	Compounded with carbon black or silica	5%	kg	15%
4005.20.00	Solutions; dispersions other than those of subheading 4005.10	5%	kg	15%
	Other:			
4005.91.00	Plates, sheets and strip:			
4005.91.10	Sheets for tyre repair	15%	kg	15%
4005.91.90	Other	15%	kg	15%
4005.99.00	Other	15%	kg	15%
40.06	Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber.			
4006.10.00	“Camel-back” strips for retreading rubber tyres	15%	kg	15%
4006.90.00	Other	15%	kg	15%
4007.00.00	Vulcanised rubber threads and cords.	15%	kg	15%
40.08	Plates, sheets, strip, rods and profile shapes, of vulcanized rubber other than hard rubber			
	Of cellular rubber:			
4008.11.00	Plates, sheets and strip	15%	kg	15%
4008.19.00	Other	15%	kg	15%
	Of non-cellular rubber:			
4008.21.00	Plates, sheets and strip	15%	kg	15%
4008.29.00	Other	15%	kg	15%
40.09	Tubes, pipes and hoses, of vulcanized rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges).			
	Not reinforced or otherwise combined with other materials:			
4009.11.00	Without fittings	15%	kg	15%
4009.12.00	With fittings	15%	kg	15%
	Reinforced or otherwise combined only with metal:			
4009.21.00	Without fittings	15%	kg	15%
4009.22.00	With fittings	15%	kg	15%
	Reinforced or otherwise combined only with textile materials:			
4009.31.00	Without fittings	15%	kg	15%
4009.32.00	With fittings	15%	kg	15%
	Reinforced or otherwise combined with other materials:			
4009.41.00	Without fittings	15%	kg	15%
4009.42.00	With fittings	15%	kg	15%
40.10	Conveyor or transmission belts or belting, of vulcanized rubber.			
	Conveyor belts or belting:			
4010.11.00	Reinforced only with metal	5%	kg	15%
4010.12.00	Reinforced only with textile materials	5%	kg	15%
4010.19.00	Other	5%	kg	15%
	Transmission belts or belting:			
4010.31.00	Endless transmission belts of trapezoidal cross- section (v-belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	5%	kg	15%

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
4010.32.00	Endless transmission belts of trapezoidal cross- section (v-belts), other than V- ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	5%	kg	15%
4010.33.00	Endless transmission belts of trapezoidal cross- section (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	5%	kg	15%
4010.34.00	Endless transmission belts of trapezoidal cross- section (V-belts), other than V- ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	5%	kg	15%
4010.35.00	Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm	5%	kg	15%
4010.36.00	Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm	5%	kg	15%
4010.39.00	Other	5%	kg	15%
40.11	New pneumatic tyres, of rubber.			
4011.10.00	Of a kind used on motor cars (including station wagons and racing cars)	20%	kg and u	15%
4011.20.00	Of a kind used on buses or lorries	25%	kg and u	15%
4011.30.00	Of a kind used on aircraft	5%	kg and u	15%
4011.40.00	Of a kind used on motorcycles	25%	kg and u	15%
4011.50.00	Of as kind used on bicycles	5%	kg and u	15%
	Other, having a "herring-bone" or similar tread:			
4011.61.00	Of a kind used on agricultural or forestry vehicles and machines	Free	kg and u	Free
4011.61.10	Tractor	Free	kg and u	5%
4011.61.90	Other	Free	kg and u	5%
4011.62.00	Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm	25%	kg and u	15%
4011.63.00	Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	25%	kg and u	15%
4011.69.00	Other	25%	kg and u	15%
	Other:			
4011.92.00	Of a kind used on agricultural or forestry vehicles and machines	5%	kg and u	5%
4011.93.00	Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm	25%	kg and u	15%
4011.94.00	Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	25%	kg and u	15%
4011.99.00	Other	25%	kg and u	15%
40.12	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber			
	Retreaded tyres:			
4012.11.00	Of a kind used on motor cars (including station wagons and racing cars)	20%	kg and u	15%

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
4012.12.00	Of a kind used on buses or lorries	20%	kg and u	15%
4012.13.00	Of a kind used on aircraft	25%	kg and u	15%
4012.19.00	Other	25%	kg and u	15%
4012.20.00	Used pneumatic tyres:			
4012.20.10	For retreading and remoulding	25%	kg and u	15%
4012.20.90	Other	25%	kg and u	15%
4012.90.00	Other used tyres	25%	kg and u	15%
40.13	Inner tubes, of rubber.			
4013.10.00	Of a kind used on motor cars (including station wagons and racing cars), buses or lorries:			
4013.10.10	Of a kind used on motor cars (including station wagons and racing cars)	20%	kg and u	15%
4013.10.20	Of a kind used on buses or lorries	20%	kg and u	15%
4013.20.00	Of a kind used on bicycles	5%	kg and u	15%
4013.90.00	Other:			
4013.90.10	Of a kind used on motor cycles	25%	kg and u	15%
4013.90.90	Other	25%	kg and u	15%
40.14	Hygienic or pharmaceutical articles (including teats), of vulcanized rubber other than hard rubber, with or without fittings of hard rubber.			
4014.10.00	Sheath contraceptives	Free	kg and u	5%
4014.90.00	Other	Free	kg and u	5%
40.15	Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanized rubber other than hard rubber.			
	Gloves, mittens and mitts:			
4015.11.00	Surgical	Free	kg and 2u	15%
4015.19.00	Other	10%	kg and 2u	15%
4015.90.00	Other:			
4015.90.10	Articles of apparel	10%	kg	15%
4015.90.90	Other	10%	kg	15%
40.16	Other articles of vulcanized rubber other than hard rubber.			
4016.10.00	Of cellular rubber	20%	kg	15%
	Other:			
4016.91.00	Floor coverings and mats	20%	kg	15%
4016.92.00	Erasers	10%	kg	15%
4016.93.00	Gaskets, washers and other seals	20%	kg	15%
4016.94.00	Boat or dock fenders, whether or not inflatable	20%	kg	15%
4016.95.00	Other inflatable articles	20%	kg	15%
4016.99.00	Other:			
4016.99.10	Rubber bands	20%	kg	15%
4016.99.90	Other	20%	kg	15%
4017.00.00	Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber.			
4017.00.10	Hard rubber (for example, ebonite), in all forms, including waste and scrap	5%	kg	15%
4017.00.20	Articles of hard rubber	5%	kg	15%

SECTION VIII

RAW HIDES AND SKINS, LEATHER, FURSKINS AND ARTICLES THEREOF; SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS; ARTICLES OF ANIMAL GUT (OTHER THAN SILK-WORM GUT)

CHAPTER 41

RAW HIDES AND SKINS (OTHER THAN FURSKINS) AND LEATHER

Notes

1. This chapter does not cover:
 - (a) Parings or similar waste, of raw hides or skins (heading 05.11);
 - (b) Birdskins or parts of birdskins, with their feathers or down, of heading 05.05 or 67.01; or
 - (c) Hides or skins, with the hair or wool on, raw, tanned or dressed (Chapter 43); the following are however, to be classified in Chapter 41, namely, raw hides and skins with the hair or wool on, of bovine animals (including buffalo), of equine animals, of sheep or lambs (except Astrakhan, Broadtail, Caracul, Persian or similar lambs, Indian, Chinese, Mongolian or Tibetan lambs), of goats or kids (except Yemen, Mongolian or Tibetan goats and kids), of swine (including peccary), of chamois, of gazelle, of camels (including dromedaries), of reindeer, of elk, of deer, of roebucks or of dogs.
 - (A) Headings 41.04 to 41.06 do not cover hides and skins, which have undergone a tanning (including pre-tanning) process which is reversible (headings 41.01 to 41.03, as the case may be).
 - (B) For the purposes of headings 41.04 to 41.06, the term “crust” includes hides and skins that have been retanned, coloured or fat-liquored (stuffed) prior to drying.
3. Throughout the Nomenclature the expression “composition leather” means only substances of the kind referred to in heading 41.15.



HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
41.01	Raw hides and skins of bovine (including buffalo), or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split.			
4101.20.00	Whole hides and skins, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 16 kg when fresh, wet-salted or otherwise preserved	5%	kg	5%
4101.50.00	Whole hides and skins, of a weight exceeding 16 kg	5%	kg	5%
4101.90.00	Other, including butts, bends and bellies	5%	kg	5%
41.02	Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split, other than those excluded by Note 1 (c) to this Chapter.			
4102.10.00	With wool on Without wool on:	5%	kg	5%
4102.21.00	Pickled	5%	kg	5%
4102.29.00	Other	5%	kg	5%
41.03	Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other than those excluded by Noted 1 (b) or 1 (c) to this Chapter.			
4103.20.00	Of reptiles	5%	kg	5%
4103.30.00	Of swine	5%	kg	5%
4103.90.00	Other	5%	Kg	5%
41.04	Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared.			
	In the wet state (including wet-blue):			
4104.11.00	Full grains, unsplit; grain splits	5%	Kg	15%
4104.19.00	Other	5%	Kg	15%
	In the dry state (crust):			
4104.41.00	Full grains, unsplit; grain splits	5%	Kg	15%
4104.49.00	Other	5%	Kg	15%
41.05	Tanned or crust skins or sheep or lambs, without wool on, whether or not split, but not further prepared.			
4105.10.00	In the wet state (including wet-blue)	5%	Kg	15%
4105.30.00	In the dry state (crust)	5%	Kg	15%
41.06	Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared.			
	Of goats or kids:			
4106.21.00	In the wet state (including wet-blue)	5%	Kg	15%
4106.22.00	In the dry state (crust)	5%	Kg	15%
	Of swine:			
4106.31.00	In the wet state (including wet-blue)	5%	Kg	15%
4106.32.00	In the dry state (crust)	5%	Kg	15%

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
4106.40.00	Of reptiles	5%	Kg	15%
4106.91.00	Other: In the wet state (including wet-blue)	5%	Kg	15%
4106.92.00	In the dry state (crust)	5%	Kg	15%
41.07	Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 41.14.			
	Whole hides and skins:			
4107.11.00	Full grains, unsplit	5%	Kg	15%
4107.12.00	Grain splits	5%	Kg	15%
4107.19.00	Other	5%	Kg	15%
	Other, including sides:			
4107.91.00	Full grains, unsplit	5%	Kg	15%
4107.92.00	Grain splits	5%	Kg	15%
4107.99.00	Other	5%	Kg	15%
[41.08]				
[41.09]				
[41.10]				
[41.11]				
4112.00.00	Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 41.14	5%	Kg	15%
41.13	Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 41.14.			
4113.10.00	Of goats or kids	5%	Kg	15%
4113.20.00	Of swine	5%	Kg	15%
4113.30.00	Of reptiles	5%	Kg	15%
4113.90.00	Other	5%	Kg	15%
41.14	Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather.			
4114.10.00	Chamois (including combination chamois) leather	5%	Kg	15%
4114.20.00	Patent leather and patent laminated leather; metallised leather	5%	Kg	15%
41.15	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls; parings and other waste or leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour.			
4115.10.00	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls	5%	Kg	15%
4115.20.00	Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	5%	Kg	15%

CHAPTER 42

ARTICLES OF LEATHER; SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS; ARTICLES OF ANIMAL GUT (OTHER THAN SILK-WORM GUT)

Notes

1. This Chapter does not cover:
 - (a) Sterile surgical catgut or similar sterile suture materials (heading 30.06);
 - (b) Articles of apparel or clothing accessories (except gloves, mittens and mitts), lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming (heading 43.03 or 43.04);
 - (c) Made up articles of netting (heading 56.08);
 - (d) Articles of Chapter 64;
 - (e) Headgear or parts thereof of Chapter 65;
 - (f) Whips, riding-crops or other articles of heading 6602.00.00;
 - (g) Cuff-links, bracelets or other imitation jewellery (heading 71.17);
 - (h) Fittings or trimmings for harness, such as stirrups, bits, horse brasses and buckles, separately presented (generally Section XV);
 - (i) Strings, skins for drums or the like, or other parts of musical instruments (heading 92.09);
 - (j) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings);
 - (k) Articles of Chapter 95 (for example, toys, games, sports requisites); or
 - (l) Buttons, press-fasteners, snap-fasteners, press-studs, button moulds or other parts of these articles, button blanks, of heading 96.06.
2. (A) In addition to the provisions of Note 1, heading 42.02 does not cover:
 - (a) Bags made of sheeting of plastics, whether or not printed, with handles, not designed for prolonged use (heading 39.23);
 - (b) Articles of plaiting materials (heading 46.02).

(B) Articles of headings 42.02 and 42.03 which have parts of precious metal or metal clad with precious metal, or natural or cultured pearls, of precious or semi-precious stones (natural, synthetic or reconstructed) remain classified in those headings even if such parts constitute more than minor fittings or minor ornamentation, provided that these parts do not give the articles their essential character. If, on the other hand, the parts give the articles their essential character, the articles are to be classified in Chapter 71.

3. For the purposes of heading 42.03, the expression “articles of apparel and clothing accessories” applies, *inter alia*, to gloves, mittens and mitts (including those for sport or for protection), aprons and other protective clothing, braces, belts, bandoliers and wrist straps, but excluding watch straps (heading 91.13).



HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
4201.00.00	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material.	20%	Kg	15%
42.02	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; traveling-bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map cases, cigarette-cases, tobacco pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanized fibre or of paperboard, or wholly or mainly covered with such materials or with paper.			
	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers:			
4202.11.00	With outer surface of leather, of composition leather or of patent leather:			
4202.11.10	Suit-cases and brief-cases	20%	u and kg	15%
4202.11.90	Other	20%	u and kg	15%
4202.12.00	With outer surface of plastics or of textile materials:			
4202.12.10	Suit-cases	20%	u and kg	15%
4202.12.20	Brief-cases	20%	u and kg	15%
4202.12.90	Other	20%	u and kg	15%
4202.19.00	Other	20%	u and kg	15%
	Handbags, whether or not with should strap, including those without handle:			
4202.21.00	With outer surface of leather, of composition			

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
4202.21.10	leather or of patent leather: Travelling bags	20%	u and kg	15%
4202.21.90	Other	20%	u and kg	15%
4202.22.00	With outer surface of plastic sheeting or of textile materials:			
4202.22.10	Travelling bags	20%	u and kg	15%
4202.22.90	Other	20%	u and kg	15%
4202.29.00	Other	20%	u and kg	15%
4202.30.00	Articles of a kind normally carried in the pocket or in the handbag:			
4202.31.00	With outer surface of leather, of composition leather or of patent leather:			
4202.31.10	Purses, spectacle cases and wallets	20%	u and kg	15%
4202.31.90	Other	20%	u and kg	15%
4202.32.00	With outer surface of plastic sheeting or of textile materials:			
4202.32.10	Purses, spectacle cases and wallets	20%	u and kg	15%
4202.32.90	Other	20%	u and kg	15%
4202.39.00	Other	20%	u and kg	15%
4202.91.00	Other: With outer surface of leather, of composition leather or of patent leather	20%	u and kg	15%
4202.92.00	With outer surface of plastic sheeting or of textile materials	20%	u and kg	15%
4202.99.00	Other	20%	u and kg	15%
42.03	Articles of apparel and clothing accessories, of leather or of composition leather.			
4203.10.00	Articles of apparel	15%	Kg	15%
	Gloves, mittens and mitts:			
4203.21.00	Specially designed for use in sports	15%	Prs	15%
4203.29.00	Other:			
4203.29.10	Industrial gloves	15%	prs	15%
4203.29.90	Other	30%	prs	15%
4203.30.00	Belts and bandoliers	30%	kg	15%
4203.40.00	Other clothing accessories	30%	kg	15%
(42.04)				
42.05	Other articles of leather or of composition leather.			
4205.00.10	Articles of leather or of composition leather, of a kind used in machinery or mechanical appliances or for other technical uses	15%	kg	15%
4205.00.90	Other	20%	kg	15%
4206.00.00	Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons.	15%	kg	15%



CHAPTER 43

FURSKINS AND ARTIFICIAL FUR; MANUFACTURES THEREOF

Notes

1. Throughout the Nomenclature references to “furskins”, other than to raw furskins of heading 43.01, apply to hides or skins of all animals, which have been tanned or dressed with the hair or wool on.
2. This Chapter does not cover:
 - (a) Birdskins or parts of birdskins, with their feathers or down (heading 05.05 or 67.01);
 - (b) Raw hides or skins, with the hair or wool on, of Chapter 41 (see Note 1 (c) to that Chapter);
 - (c) Gloves, mittens and mitts consisting of leather and furskin or of leather and artificial fur (heading 42.03);
 - (d) Articles of Chapter 64;
 - (e) Headgear or parts thereof of Chapter 65; or
 - (f) Articles of Chapter 95 (for example, toys, games, sports requisites).
3. Heading 43.03 includes furskins and parts thereof, assembled with the addition of other materials, and furskins and parts thereof, sewn together in the form of garments or parts or accessories of garments or in the form of other articles.
4. Articles of apparel and clothing accessories (except those excluded by Note 2) lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming are to be classified in heading 43.03 or 43.04 as the case may be.
5. Throughout the Nomenclature the expression “artificial fur” means any imitation of furskin consisting of wool, hair or other fibres gummed or sewn on to leather, woven fabric or other materials, but does not include imitation furskins obtained by weaving or knitting (generally, heading 58.01 or 60.01).



HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
43.01	Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of heading 41.01, 41.02 or 41.03.			
4301.10.00	Of mink, whole, with or without head, tail or paws	15%	kg	15%
4301.30.00	Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without head, tail or paws	15%	kg	15%
4301.60.00	Of fox, whole, with or without head, tail or	15%	kg	15%
4301.80.00	Other furskins, whole, with or without head, tail or paws	15%	kg	15%
4301.90.00	Heads, tails, paws and other pieces or cuttings, suitable for furriers' use	15%	kg	15%
43.02	Tanned or dressed furskins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the addition of other materials) other than those of heading 43.03.			
	Whole skins, with or without head, tail or paws, not assembled:			
4302.11.00	Of mink	15%	kg	15%
4302.19.00	Other	15%	kg	15%
4302.20.00	Head, tails, paws and other pieces or cuttings not assembled	15%	kg	15%
4302.30.00	Whole skins and pieces or cuttings thereof, Assembled	15%	kg	15%
43.03	Articles of apparel, clothing accessories and other articles of fur skin.			
4303.10.00	Articles of apparel and clothing accessories	20%	kg	15%
4303.90.00	Other:			
4303.90.10	Articles and accessories for use in machinery or mechanical appliances or for industrial purposes	15%	kg	15%
4303.90.90	Other	20%	kg	15%
4304.00	Artificial fur and articles thereof.			
4304.00.10	Artificial fur	15%	kg	15%
4304.00.20	Articles	20%	kg	15%



SECTION IX

WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL; CORK AND ARTICLES OF CORK; MANUFACTURES OF STRAW, OF ESPARTO OR OF OTHER PLAITING MATERIALS; BASKETWARE AND WICKERWORK

CHAPTER 44

WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL

Notes

1. This Chapter does not cover:
 - (a) Wood, in chips, in shavings, crushed, ground or powdered, of a kind used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes (heading 12.11);
 - (b) Bamboos or other materials of a woody nature of a kind used primarily for plaiting, in the rough, whether or not split, sawn lengthwise or cut to length (heading 14.01);
 - (c) Wood, in chips, in shavings, ground or powdered, of a kind used primarily in dyeing or in tanning (heading 14.01);
 - (d) Activated charcoal (heading 38.01);
 - (e) Articles of heading 42.02;
 - (f) Goods of Chapter 46;
 - (g) Footwear or parts thereof of Chapter 64;
 - (h) Goods of Chapter 66 (for example, umbrellas and walking-sticks and parts thereof).
 - (i) Goods of heading 68.08;
 - (j) Imitation jewellery of heading 17.17;
 - (k) Goods of Section XVI or Section XVII (for example, machine parts, cases, covers, cabinets for machines and apparatus and wheelwrights' wares);
 - (l) Goods of Section XVIII (for example, clock cases and musical instruments and parts thereof);
 - (m) Parts of firearms (heading 93.05);
 - (n) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings).

- (o) Articles of Chapter 95 (for example, toys, games, sports requisites).
 - (p) Articles of Chapter 96 (for example, smoking pipes and parts thereof, buttons, pencils) excluding bodies and handles, of wood, for articles of heading 96.03; or
 - (q) Articles of Chapter 97 (for example, works of art).
2. In this Chapter, the expression “densified wood” means wood which has been subjected to chemical or physical treatment (being, in the case of layers bonded together, treatment in excess of that needed to ensure a good bond), and which has thereby acquired increased density or hardness together with improved mechanical strength or resistance to chemical or electrical agencies.
 3. Headings 44.14 to 44.21 apply to articles of the respective descriptions of particle board or similar board, fibreboard, laminated wood or densified wood as they apply to such articles of wood.
 4. Products of heading 44.10, 44.11 or 44.12 may be worked to form the shapes provided for in respect of the goods of heading 44.09, curved, corrugated, perforated, cut or formed to shapes other than square or rectangular or submitted to any other operation provided it does not give them the character of articles of other headings.
 5. Heading 44.17 does not apply to tools in which the blade, working edge, working surface or other working part is formed by any of the materials specified in Note 1 to Chapter 82.
 6. Subject to Note 1 above and except where the context otherwise requires, any reference to “wood” in a heading of this Chapter applies also to bamboos and other materials of a woody nature.

Subheading Note

1. For the purposes of subheadings 4403.41.00 to 4403.49.00, 4407.21.00 to 4407. 29.00, 4408.31.00 to 4408.39.00 and 4412.31.00 to 4412.99.00 the expression “tropical wood” means one of the following types of wood:

Abura, Acajou d’Afrique, Afrormosia, Ako, Alan, Andiroba, Aningré, Avodiré, Azobé, Balau, Balsa, Bossé clair, Bossé foncé, Cativo, Cedro, Dabema, Dark Red Meranti, Dibetou, Doussie, Framire, Freijo, Fromager, Fuma, Geronggang, Ilomba, Imbuia, Ipé, Iroko, Jaboty, Juletong, Jequitiba, Jongkong, Kapur, Kempas, Keruing, Kosipo, Kotibé, Koto, Light Red Meranti, Limba, Louro, Maçaranduba, Mahogany, Makoré, Mandioqueira, Mansonia, Mengkulang, Meranti Bakau, Merawan, Merbau, Merpauh, Mersawa, Moabi, Niangon, Nyatoh, Obeche, Okoumé, Onzabili, Orey, Ovengkol, Ozigo, Padauk, Paldao, Palissandre de Guatemala, Palissandre de Para, Palissandre de Rio, Palissandre de Rose, Pau Amarelo, Pau Marfim, Pulai, Puhah, Quaruba, Ramin, Sapelli, Saqui-Saqui, Sepetir, Sipo, Sucupira, Suren, Tauari, Teak, Tiama, Tola, Virola, White Lauan, White Meranti, White Seraya, Yellow Meranti.

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
44.01	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms.			
4401.10.00	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms	15%	kg	10%
	Wood in chips or particles:			
4401.21.00	Coniferous	20%	kg	10%
4401.22.00	Non-coniferous	20%	kg	10%
4401.30.00	Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms	15%	kg	10%
4402.00.00	Wood charcoal (including shell or not charcoal), whether or not agglomerated.			
4402.10.00	Of bamboo	15%	kg	10%
4402.90.00	Other	15%	kg	10%
44.03	Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared.			
4403.10.00	Treated with paint, stains, cresote or other preservatives:			
4403.10.10	Of coniferous species	0%	kg and m ³	10%
4403.10.20	Of mahogany	0%	kg and m ³	10%
4403.10.90	Of other non-coniferous species	10%	kg and m ³	10%
4403.20.00	Other, coniferous	0%	kg and m ³	10%
	Other, of tropical wood specified in subheading Note 1 to this Chapter:			
4403.41.00	Dark Red Meranti, Light Red Meranti and Meranti Bakau	10%	kg and m ³	10%
4403.49.00	Other:			
4403.49.10	Mahogany	0%	kg and m ³	10%
4403.49.90	Other	10%	kg and m ³	10%
4403.91.00	Other:			
4403.91.00	Of oak (Quercus spp.)	0%	kg and m ³	10%
4403.92.00	Of beech (Fagus spp.)	0%	kg and m ³	10%
4403.99.00	Other:			
4403.99.10	Of greenheart	10%	kg and m ³	10%
4403.99.90	Other	10%	kg and m ³	10%
44.04	Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like; chipwood and the like.			
4404.10.00	Coniferous:			
4404.10.10	Split poles, piles, pickets, stakes and sticks	15%	kg	10%
4404.10.90	Other	0%	kg	10%
4404.20.00	Non-coniferous:			
4404.20.10	Split poles, piles, pickets, stakes and sticks, of greenheart	15%	kg	10%
4404.20.20	Split poles, piles, pickets, stakes and sticks, of other wood	15%	kg	10%
4404.20.90	Other	0%	kg	10%

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
4405.00.00 44.06	Wood wool; wood flour. Railway or tramway sleepers (cross-ties) of wood.	0%	kg	10%
4406.10.00	Not impregnated	15%	kg and m ³	10%
4406.90.00	Other	15%	kg and m ³	10%
44.07	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm.			
4407.10.00	Coniferous:			
4407.10.10	Pitch-pine	10%	kg and m ³	5%
4407.10.90	Other, coniferous	10%	kg and m ³	5%
4407.20.00	Of tropical wood specified in sub heading Note 1 to this Chapter:			
4407.21.00	Mahogany (<i>Swietenia sp.</i>)	10%	kg and m ³	5%
4407.22.00	Virola, Imbuia and Balsa	10%	kg and m ³	5%
4407.24.10	Mahogany	10%	kg and m ³	5%
4407.24.90.	Other	10%	kg and m ³	5%
4407.25.00	Dark Red Meranti, Light Red Meranti and	10%	kg and m ³	5%
4407.26.00	White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan	10%	kg and m ³	5%
4407.27.00	Sapelli	10%	kg and m ³	5%
4407.28.00	Iroko	10%	kg and m ³	5%
4407.29.00	Other:			
4407.29.10	Caribbean cedar (<i>Cedrela odorata</i>)	10%	kg and m ³	5%
4407.29.20	Greenheart	10%	kg and m ³	5%
4407.29.30	Mora	10%	kg and m ³	5%
4407.29.90	Other	10%	kg and m ³	5%
4407.91.00	Other: Of oak (<i>Quercus spp.</i>)	10%	kg and m ³	5%
4407.92.00	Of beech (<i>Fagus spp.</i>)	10%	kg and m ³	5%
4407.93.00	Of maple (<i>Acer spp.</i>)	10%	kg and m ³	5%
4407.94.00	Of cherry (<i>Prunus spp.</i>)	10%	kg and m ³	5%
4407.95.00	Of ash (<i>Fraxinus spp.</i>)	10%	kg and m ³	5%
4407.99.00	Other	10%	kg and m ³	5%
44.08	Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm.			
4408.10.00	Coniferous:			
4408.10.10	Veneer sheets and sheets for plywood	10%	kg and m ³	5%
4408.10.90	Other	10%	kg and m ³	5%
4408.31.00	Of tropical wood specified in subheading Note 1 to this Chapter: Dark Red Meranti, Light Red Meranti and Meranti Bakau	10%	kg and m ³	5%
4408.39.00	Other:			
4408.39.10	Veneer sheets and sheets for plywood	10%	kg and m ³	5%
4408.39.90	Other	10%	kg and m ³	5%
4408.90	Other	10%	kg and m ³	5%
44.09	Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges, ends or faces, whether or not planed, sanded or end-jointed.			

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
4409.10.00	Coniferous:			
4409.10.10	Pitch-pine	10%	kg and m ³	5%
4409.10.90	Other	10%	kg and m ³	5%
	Non-coniferous:			
4409.21.00	Of bamboo	10%	kg and m ³	5%
4409.29.00	Other:			
4409.29.10	Caribbean cedar (<i>Cedrela odorata</i>)	10%	kg and m ³	5%
4409.29.20	Greenheart	10%	kg and m ³	5%
4409.29.30	Mahogany	10%	kg and m ³	5%
4409.29.40	Mora	10%	kg and m ³	5%
4409.29.90	Other	10%	kg and m ³	5%
44.10	Particle board oriented strand board (OSB) and similar board (for example, waferboard) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances.			
	Of wood:			
4410.11.00	Particle board	5%	kg and m ³	10%
4410.12.00	Oriented strand board (OSB)	5%	kg and m ³	10%
4410.19.00	Other	5%	kg and m ³	10%
4410.90.00	Other	5%	kg and m ³	10%
44.11	Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances.			
	Medium density fibreboard (MDF)			
4411.12.00	Of a thickness exceeding 5 mm but not exceeding 9 mm	5%	kg	10%
4411.13.00	Of a thickness not exceeding 5 mm	5%	kg	10%
4411.14.00	Of a thickness exceeding 9 mm	5%	kg	10%
	Other:			
4411.92.00	Of a density exceeding 0.8g/cm ³ :	5%	kg	10%
4411.93.00	Of a density exceeding 0.5g/cm ³ but not exceeding 0.8g/cm ³ :	5%	kg	10%
4411.94.00	Of a density not exceeding 0.5g/cm ³	5%	kg	10%
44.12	Plywood, veneered panels and similar laminated wood.			
4412.10.00	Of bamboo	5%	kg and m ³	10%
	Other plywood consisting solely of sheets of wood (other than bamboo) each ply not exceeding 6mm thickness :			
4412.31.00	With at least one outer ply of tropical wood specified in Subheading Note 1 to this Chapter	5%	kg and m ³	10%
4412.32.00	Other, with at least one outer ply of non-coniferous wood	5%	kg and m ³	10%
4412.39.00	Other	5%	kg and m ³	10%
	Other:			
4412.94.00	Blockboard, laminboard and battenboard	5%	kg and m ³	10%
4412.99.00	Other	5%	kg and m ³	10%
4413.00.00	Densified wood, in blocks, plates, strips or profile shapes.	0%	kg	15%
4414.00.00	Wooden frames for paintings, photographs, mirrors or similar objects.	25%	kg	15%
44.15	Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of			

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
4415.10.00	wood; pallets, box pallets and other load boards, of wood; pallet collars of wood. Cases, boxes, crates, drums and similar packings, cable-drums	5%	kg and u	15%
4415.20.00	Pallets, box pallets and other load boards, of wood; pallet collars	10%	kg and u	15%
4416.00.00	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves.			
4416.00.10	Casks, barrels and puncheons, of oak	5%	kg	15%
4416.00.90	Other	5%	kg	15%
4417.00.00	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood.			
4417.00.10	Handles for axes, brooms, files, hammers, hoes, picks, rakes and shovels	5%	kg and u	15%
4417.00.20	Tools, tool bodies and other tool handles	5%	kg and u	15%
4417.00.30	Broom or brush bodies	5%	kg and u	15%
4417.00.90	Other	5%	kg and u	15%
44.18	Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes.			
4418.10.00	Windows, French-windows and their frames	5%	kg	5%
4418.20.00	Doors and their frames and thresholds	5%	kg	5%
4418.40.00	Shuttering for concrete constructional work	5%	kg	5%
4418.50.00	Shingles and shakes:			
4418.50.10	Shingles	5%	kg and 1000 shingles	5%
4418.50.20	Shakes	5%	kg and 1000 shingles	5%
4418.60.00	Posts and beams Assembled flooring panels:	5%	kg	5%
4418.71.00	For mosaic floors	5%	kg	5%
4418.72.00	Other ,multilayer	5%	kg	5%
4418.79.00	Other	5%	kg	5%
4418.90.00	Other	5%	kg	5%
4419.00.00	Tableware and kitchenware, of wood.	20%	kg	15%
44.20	Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94.			
4420.10.00	Statuettes and other ornaments, of wood:			
4420.10.10	Wall plaques	20%	kg	15%
4420.10.90	Other	20%	kg	15%
4420.90.00	Other:			
4420.90.10	Wood marquetry and inland wood	15%	kg and m ³	15%
4420.90.90	Other	20%	kg	15%
44.21	Other articles of wood.			
4421.10.00	Clothes hangers	20%	kg	15%
4421.90.00	Other:			
4421.90.10	Spools, cops, bobbins, sewing thread reels the like, of turned wood	15%	kg	15%
4421.90.20	Roller blinds, rollers for spring blinds; spigots; wooden pegs and pins for footwear	15%	kg	15%

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
4421.90.30	Letters, figures, moulding patterns, templates; paving blocks; trellises and fencing panels; Venetian and other blinds; labels for horticulture; dowel pins	15%	kg	15%
4421.90.40	Capacity measures; ladders and steps	15%	kg	15%
4421.90.50	Match splints	15%	kg	15%
4421.90.90	Other	20%	kg	15%



CHAPTER 45

CORK AND ARTICLES OF CORK

Note

1. This Chapter does not cover:
 - (a) Footwear or parts of footwear of Chapter 64;
 - (b) Headgear or parts of headgear of Chapter 65; or
 - (c) Articles of Chapter 95 (for example, toys, games, sports requisites).



HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
45.01	Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork.			
4501.10.00	Natural cork, raw or simply prepared	5%	kg	15%
4501.90.00	Other	5%	kg	15%
4502.00.00	Natural cork, debacked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip, (including sharp-edged blanks for corks or stoppers).	5%	kg	15%
45.03	Articles of natural cork.			
4503.10.00	Corks and stoppers:			
4503.10.10	Corks	15%	kg	15%
4503.10.20	Stoppers including blanks with rounded edges	15%	kg	15%
4503.90.00	Other:			
4503.90.10	Discs, washers and wafers for lining crown 90 corks and other closures for bottles, jars and the like	15%	kg	15%
4503.90.20	Bath, table, typewriter and other mats	10%	kg	15%
4503.90.30	Lifebuoys	Free	kg	5%
4503.90.90	Other	15%	kg	15%
45.04	Agglomerated cork (with or without a binding substance) and articles of agglomerated cork.			
4504.10.00	Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs	15%	kg	15%
4504.90.00	Other:			
4504.90.10	Agglomerated cork	15%	kg	15%
4504.90.20	Bottle corks and stoppers	15%	kg	15%
4504.90.90	Other articles of agglomerated cork	15%	kg	15%



CHAPTER 46

MANUFACTURES OF STRAW, OF ESPARTO OR OF OTHER PLAITING MATERIALS; BASKETWARE AND WICKERWORK

Notes

1. In this Chapter the expression “plaiting materials” means materials in a state or form suitable for plaiting, interlacing or similar processes; it includes straw, osier or willow, bamboos, rattans, rushes, reeds, strips of wood, strips of other vegetable materials (for example, strips of bark, narrow leaves and raffia or other strips obtained from broad leaves), unspun natural textile fibres, monofilament and strip and the like of plastics and strips of paper, but not strips of leather or composition leather or of felt or nonwovens, human hair, horsehair, textile rovings or yarns, or monofilament and strip and the like of Chapter 54.

2. This Chapter does not cover:
 - (a) Wall coverings of heading 48.14;
 - (b) Twine, cordage, ropes or cables, plaited or not (heading 56.07);
 - (c) Footwear of headgear or parts thereof of Chapter 64 or 65;
 - (d) Vehicles or bodies for vehicles of basketware (Chapter 87); or
 - (e) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings).

3. For the purposes of heading 46.01, the expression “plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands” means plaiting materials, plaits and similar products of plaiting materials, placed side by side and bound together, in the form of sheets, whether or not the binding materials are of spun textile materials.

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
46.01	Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens).			
	Mats, matting and screens of vegetable materials			
4601.21.00	Of bamboo	30%	kg	15%
4601.22.00	Of rattan	30%	kg	15%

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
4601.29.00	Other	30%	kg	15%
	Other:			
4601.92.00	Of bamboo	25%	kg	15%
4601.93.00	Of rattan	25%	kg	15%
4601.94.00	Of vegetable materials:			
4601.94.10	Straw envelopes for bottles	20%	kg	15%
4601.94.90	Other	25%	kg	15%
4601.99.00	Other	25%	kg	15%
46.02	Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading 46.01; articles of loofah.			
	Of vegetable materials:			
4601.11.00	Of bamboo	20%	kg	15%
4601.12.00	Of rattan	20%	kg	15%
	Other:			
4602.19.10	Handbags	20%	kg and u	15%
4602.19.90	Other	20%	kg	15%
4602.90.00	Other	20%	kg	15%



SECTION X

PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL; RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD; PAPER AND PAPERBOARD AND ARTICLES THEREOF

CHAPTER 47

PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL; RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD

Note

- For the purposes of heading 47.02.00.00, the expression “chemical wood pulp, dissolving grades” means chemical wood pulp having by weight an insoluble fraction of 92% or more for soda or sulphate wood pulp or of 88% or more for sulphite wood pulp after one hour in a caustic soda solution containing 18% sodium hydroxide (NaOH) at 20⁰ C, and for sulphite wood pulp an ash content that does not exceed 0.15% by weight.



HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
4701.00.00	Mechanical wood pulp.	5%	kg	15%
4702.00.00	Chemical wood pulp, dissolving grades.	5%	kg	15%
47.03	Chemical wood pulp, soda or sulphate, other than dissolving grades.			
	Unbleached:			
4703.11.00	Coniferous	5%	kg	15%
4703.19.00	Non-coniferous	5%	kg	15%
	Semi-bleached or bleached:			
4703.21.00	Coniferous	5%	kg	15%
4703.29.00	Non-coniferous	5%	kg	15%
47.04	Chemical wood pulp, sulphite, other than dissolving grades.			
	Unbleached:			
4704.11.00	Coniferous	5%	kg	15%
4704.19.00	Non-coniferous	5%	kg	15%
	Semi-bleached or bleached:			
4704.21.00	Coniferous	5%	kg	15%
4704.29.00	Non-coniferous	5%	kg	15%
4705.00.00	Wood pulp obtained by a combination of mechanical and chemical pulping processes.	5%	kg	15%
47.06	Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material.			

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
4706.10.00	Cotton linters pulp	5%	kg	15%
4706.20.00	Pulp of fibres derived from recovered (waste and scrap) paper or paperboard	5%	kg	15%
4706.30.00	Other, of bamboo	5%	kg	15%
	Other:			
4706.91.00	Mechanical:			
4706.91.10	Pulp of bagasse	5%	kg	15%
4706.91.90	Other	5%	kg	15%
4706.92.00	Chemical	5%	kg	15%
4706.93.00	Semi-chemical	5%	kg	15%
47.07	Recovered (waste and scrap) paper or paperboard.			
4707.10.00	Unbleached kraft paper or paperboard or corrugated paper or paperboard	5%	kg	15%
4707.20.00	Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	5%	kg	15%
4707.30.00	Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)	5%	kg	15%
4707.90.00	Other, including unsorted waste and scrap	5%	kg	15%



CHAPTER 48

PAPER AND PAPERBOARD; ARTICLES OF PAPER PULP, OF PAPER OR OF PAPERBOARD

Notes.

1. For the purposes of this Chapter, except where the context otherwise requires a reference to “paper” includes references to paperboard (irrespective of thickness or weight per m²).
2. This Chapter does not cover:
 - (a) Articles of Chapter 30;
 - (b) Stamping foils of heading 32.12;
 - (c) Perfumed papers or papers impregnated or coated with cosmetics (Chapter 33);
 - (d) Paper or cellulose wadding impregnated, coated or covered with soap or detergent (heading 34.01), or with polishes, creams or similar preparations (heading 34.05);
 - (e) Sensitised paper or paperboard of headings 37.01 to 37.04.00.00;
 - (f) Paper impregnated with diagnostic or laboratory reagents (heading 38.22);
 - (g) Paper-reinforced stratified sheeting of plastics, or one layer of paper or paperboard coated or covered with a layer of plastics, the latter constituting more than half the total thickness, or articles of such materials, other than wall coverings of heading 48.14 (Chapter 39);
 - (h) Articles of heading 42.02 (for example, travel goods);
 - (ij) Articles of Chapter 46 (manufactures of plaiting material);
 - (k) Paper yarn or textile articles of paper yarn (Section XI);
 - (l) Articles of Chapter 64 or Chapter 65;
 - (m) Abrasive paper or paperboard (heading 68.05) or paper or paperboard-backed mica (heading 68.14) (paper and paperboard coated with mica powder are, however, to be classified in this Chapter);
 - (n) Metal foil backed with paper or paperboard (generally Section XIV or XV);
 - (o) Articles of heading 92.09; or

- (p) Articles of Chapter 95 (for example, toys, games, sports requisites) or Chapter 96 (for example, buttons).
3. Subject to the provisions of Note 7, headings 48.01 to 48.05 include paper and paperboard which have been subjected to calendering, super-calendering, glazing or similar finishing, false water-marking or surface sizing, and also paper, paperboard, cellulose wadding and webs of cellulose fibres, coloured or marbled throughout the mass by any method. Except where heading 48.03 otherwise requires, these headings do not apply to paper, paperboard, cellulose wadding or webs of cellulose fibres which have been otherwise processed.
4. In this Chapter the expression “newsprint” means uncoated paper of a kind used for the printing of newspapers, of which not less than 50% by weight of the total fibre content consists of wood fibres obtained by a mechanical or chemi-mechanical process, unsized or very lightly sized, having a surface roughness Parker Print Surf (1 MPa) on each side exceeding 2.5 micrometres (microns), weighing not less than 40 g/m² and not more than 65 g/m².
5. For the purposes of heading 48.02, the expressions “paper and paperboard, of a kind used for writing, printing or other graphic purposes” and “non perforated punch-cards and punch tape paper” mean paper and paperboard made mainly from bleached pulp or from pulp obtained by a mechanical or chemi-mechanical process and satisfying any of the following criteria:

For paper or paperboard weighing not more than 150 g/m²:

- (a) Containing 10% or more of fibres obtained by a mechanical or chemi-mechanical process, and
1. weighing not more than 80 g/m², or
 2. coloured throughout the mass; or
- (b) Containing more than 8% ash, and
- (1) weighing not more than 80 g/m², or
 - (2) coloured throughout the mass; or
- (c) Containing more than 3% ash and having a brightness of 60% or more; or
- (d) Containing more than 3% but not more than 8% ash, having a brightness less than 60%, and a burst index equal to or less than 2.5 kPa m²/g; or
- (e) Containing 3% ash or less, having a brightness of 60% or more and a burst index equal to or less than 2.5 kPa m²/g.

For paper or paperboard weighing more than 150 g/m².

- (a) coloured throughout the mass; or
- (b) having a brightness of 60% or more, and
 - (1) a caliper of 225 micrometres (microns) or less, or
 - (2) a caliper of more than 225 micrometers (microns) but not more than 508 micrometers (microns) and an ash content of more than 3%; or
- (c) having a brightness of less than 60%, a caliper of 254 micrometres (microns) or less and an ash content of more than 8%.

Heading 48.02 does not, however, cover filter paper or paperboard (including tea-bag paper) or felt paper or paperboard.

- 6. In this Chapter “kraft paper and paperboard” means paper and paperboard of which not less than 80% by weight of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes.
- 7. Except where the terms of the headings otherwise require, paper, paperboard, cellulose wadding and webs of cellulose fibres answering to a description in two or more of the headings 48.01 to 48.11 are to be classified under that one of such headings which occurs last in numerical order in the Nomenclature.
- 8. Headings 48.01 and 48.03 to 48.09 apply only to paper, paperboard, cellulose wadding and webs of cellulose fibres:
 - (a) in strips or rolls of a width exceeding 36 cm; or
 - (b) in rectangular (including square) sheets with one side exceeding 36 cm and the other side exceeding 15 cm in the unfolded state.
- 9. For the purposes of heading 48.14, the expression “wallpaper and similar wall coverings” applies only to:
 - (a) Paper in rolls, of a width of not less than 45 cm and not more than 160 cm, suitable for wall or ceiling decoration:
 - (i) Grained, embossed, surface-coloured, design-printed or otherwise surface-decorated (for example, with textile flock), whether or not coated or covered with transparent protective plastics;
 - (ii) With an uneven surface resulting from the incorporation of particles of wood, straw, etc.;
 - (iii) Coated or covered on the face side with plastics, the layer of plastics being grained, embossed, coloured, design-printed or otherwise decorated; or

- (iv) Covered on the face side with plaiting material, whether or not bound together in parallel strands or woven;
- (b) Borders and friezes, of paper, treated as above, whether or not in rolls, suitable for wall or ceiling decoration;
- (c) Wall coverings of paper made up of several panels, in rolls or sheets, printed so as to make up a scene, design or motif when applied to a wall.

Products on a base of paper or paperboard, suitable for use both as floor coverings and as wall coverings, are to be classified in heading 48.23.

- 10. Heading 48.20 does not cover loose sheets or cards, cut to size, whether or not printed, embossed or perforated.
- 11. Heading 48.23 applies, inter alia, perforated paper or paperboard cards for Jacquard or similar machines and paper lace.
- 12. Except for the goods of heading 48.14 or 48.21, paper, paperboard, cellulose wadding and articles thereof, printed with motifs, characters or pictorial representations, which are not merely incidental to the primary use of the goods, fall in Chapter 49.

Subheading Notes

- 1. For the purposes of subheadings 4804.11 and 4804.19, “krafliner” means machine-finished or machine-glazed paper and paperboard, of which not less than 80% by weight of the total fibre content consists of wood fibres obtained by the chemical sulphate or soda processes, in rolls, weighing more than 115g/m² and having a minimum Mullen bursting strength as indicated in the following table of the linearly interpolated or extrapolated equivalent for any other weight.

Weight strength g/m²	Minimum Mullen bursting KPa
115	393
125	417
200	637
300	824
400	961

- 2. For the purposes of subheadings 4804.21 and 4804.29, <<sack kraft paper>> means machine-finished paper, of which not less than 80% by weight of the total fibre content consists of fibres obtained by the chemical sulphate or

soda processes, in rolls, weighing not less than 60 g/m² but not more than 115 g/m² and meeting one of the following sets of specifications:

- (a) Having a Mullen burst index of not less than 3,7 kPa m²g and a stretch factor of more than 4.5% in the cross direction and of more than 2% in the machine direction.
- (b) Having minima for tear and tensile as indicated in the following table or the linearly interpolated equivalent for any other weight:

Weight G/m	Minimum tear mN		Minimum tensile kN/m	
	Machine Direction	Machine direction plus cross direction	Cross Direction	Machine direction plus cross direction
60	700	1,510	1.9	6
70	830	1,790	2.3	7.2
80	965	2,070	2.8	8.3
100	1,230	2,635	3.7	10.6
115	1,425	3,060	4.4	12.3

- 3. For the purposes of subheading 4805.11, <<semi-chemical fluting paper>> means paper, in rolls, of which not less than 65% by weight of the total fibre content consists of unbleached hardwood fibres obtained by a semi-chemical pulping process, and having a CMT 30 (Corrugated Medium Tests with 30 minutes of conditioning) crush resistance exceeding 1.8 newtons/g/m² at 50% relative humidity, at 23 °C.
- 4. Subheading 4805.12 covers paper, in rolls, made mainly of straw pulp obtained by a semi-chemical process, weighing 130 g/m² or more, and having a CMT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistances exceeding 1.4 newtons/g/m² at 50% relative humidity 23 °C.
- 5. Subheadings 4805.24 and 4805.25 cover paper and paperboard made wholly or mainly of pulp of recovered (waste and scrap) paper or paperboard. Testliner may also have a surface layer of dyed paper or of paper made of bleached or unbleached non-recovered pulp. These products have a Mullen burst index of not less than 2 KPa m²g.
- 6. For the purposes of subheading 4805.30, “sulphite wrapping paper” means machine-glazed paper, of which more than 40% by weight of the total fibre content consists of wood fibres obtained by the chemical sulphite process, having an ash content not exceeding 8% and having a Mullen burst index of not less than 1,47 kPa m²/g.
- 7. For the purposes of subheading 4810.22, “light-weight coated paper” means paper, coated on both sides, of a total weight not exceeding 72 g/m², with a coating weight not exceeding 15 g/m² per side, on a base of which not less

than 50% by weight of the total fibre content consists of wood fibres obtained by a mechanical process.



HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
4801.00.00 48.02	Newsprint, in rolls or sheets. Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non perforated punch-cards and punch tape paper, in rolls or rectangular (including square) sheets, of any size, other than paper of heading 48.01 or 48.03; hand-made paper and paperboard.	Free	kg	15%
4802.10.00	Hand-made paper and paperboards	5%	kg	15%
4802.20.00	Paper and paperboards of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboards	5%	kg	15%
4802.40.00	Wallpaper base Other paper and paperboard, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres:	5%	kg	15%
4802.54.00	Weighing less than 40 g/m ²	5%	kg	15%
4802.55.00	Weighing 40 g/m ² or more but not more than 150 g/m ² , in rolls	5%	kg	15%
4802.56.00	Weighing 40 g/m ² or more but not more than 150 g/m ² , in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state:			
4802.56.10	Other Paper and Paperboard of a kind used for writing, printing or other graphic purposes	10%	kg	15%
4802 56.90	Other	5%	kg	15%
4802.57.00	Other, weighing 40 g/m ² or more but not more than 150 g/m ²	5%	kg	15%
4802.58.00	Weighing more than 150 g/m ² Other paper and paperboard, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical or chemi- mechanical process:	5%	kg	15%
4802.61.00	In rolls	5%	kg	15%
4802.62.00	In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state:			
4802 62.10	Other paper and paperboard of a kind used for writing, printing or other graphic purposes:	10%	kg	15%
4802 62.90	Other	5%	kg	15%
4802.69.00	Other	5%	kg	15%

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
4803.00.00	Toilet and facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls or sheets.			
4803.00.10	Wadding	15%	kg	15%
4803.00.20	Toilet or facial tissue stock	15%	kg	15%
4803.00.90	Other	15%	kg	15%
48.04	Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 48.01 or 48.03.			
	Kraftliner:			
4804.11.00	Unbleached	15%	kg	15%
4804.19.00	Other	15%	kg	15%
	Sack kraft paper:			15%
4804.21.00	Unbleached	15%	kg	15%
4804.29.00	Other	15%	kg	15%
	Other kraft paper and paperboard weighing 150 g/m ² or less:			
4804.31.00	Unbleached	15%	kg	15%
4804.39.00	Other	15%	kg	15%
	Other kraft paper and paperboard weighing more than 150 g/m ² but less than 225 g/m ² :			15%
4804.41.00	Unbleached	15%	kg	15%
4804.42.00	Bleached uniformly through the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process	15%	kg	15%
4804.49.00	Other	15%	kg	15%
	Other kraft paper and paperboard weighing more than 225 g/m ² or more:			15%
4804.51.00	Unbleached	15%	kg	15%
4804.52.00	Bleached uniformly through the mass and which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process	15%	kg	15%
4804.59.00	Other	15%	kg	15%
48.05	Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter.			
	Fluting paper:			
4805.11.00	Semi-chemical fluting paper	15%	kg	15%
4805.12.00	Straw fluting paper	15%	kg	15%
4805.19.00	Other	15%	kg	15%
	Testliner (recycled liner board):			
4805.24.00	Weighing 150 g/m ² or less	15%	kg	15%
4805.25.00	Weighing more than 150 g/m ²	15%	kg	15%
4805.30.00	Sulphite wrapping paper	15%	kg	15%
4805.40.00	Filter paper and paperboard	15%	kg	15%
4805.50.00	Felt paper and paperboard	15%	kg	15%
	Other:			

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
4805.91.00	Weighing 150 g/m ² or less	15%	kg	15%
4805.92.00	Weighing more than 150 g/m ² but less than 225 g/m ²	15%	kg	15%
4805.93.00	Weighing 225 g/m ² or more	15%	kg	15%
48.06	Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets.			
4806.10.00	Vegetable parchment	15%	kg	15%
4806.20.00	Greaseproof papers	15%	kg	15%
4806.30.00	Tracing papers	15%	kg	15%
4806.40.00	Glassine and other glazed transparent or translucent paper	15%	kg	15%
4807.00.00	Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets.	15%	kg	15%
48.08	Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than paper of the kind described in heading 48.03.			
4808.10.00	Corrugated paper and paperboard, whether or not perforated:			
4808.10.10	Corrugated paperboard with glued flat surface Sheets	15%	kg	15%
4808.10.90	Other	15%	kg	15%
4808.20.00	Sack kraft paper, creped or crinkled, whether or not embossed or perforated	15%	kg	15%
4808.30.00	Other kraft paper, creped or crinkled, whether or not embossed or perforated	15%	kg	15%
4808.90.00	Other	15%	kg	15%
48.09	Carbon paper, self-copy paper and other copying or transfer papers (including coated or impregnated paper for duplicator stencils or offset plates), whether or not printed, in rolls or sheets.			
4809.20.00	Self-copy paper	15%	kg	15%
4809.90.00	Other:			
4809.90.10	Carbon paper or similar copying paper	15%	kg	15%
4809.90.90	Other	15%	kg	15%
48.10	Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size. Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10% by weight of the total fibre			

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
4810.13.00	content consists of such fibres: In rolls	5%	kg	15%
4810.14.00	In sheets with one side not exceeding 435mm and the other side not exceeding 297 mm in the unfolded state	5%	kg	15%
4810.19.00	Other Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process:	5%	kg	15%
4810.22.00	Light-weight coated paper	5%	kg	15%
4810.29.00	Other Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes:	5%	kg	15%
4810.31.00	Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing 150 g/m ² or less	5%	kg	15%
4810.32.00	Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing more than 150 g/m ²	5%	kg	15%
4810.39.00	Other Other paper and paperboard:	5%	kg	15%
4810.92.00	Multi-ply	5%	kg	15%
4810.99.00	Other	5%	kg	15%
48.11	Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size, other than goods of the kind described in heading 48.03, 48.09 and 48.10.			
4811.10.00	Tarred, bituminised or asphalted paper and paperboard	5%	kg	15%
	Gummed or adhesive paper and paperboard:			
4811.41.00	Self-adhesive	15%	kg	15%
4811.49.00	Other	15%	kg	15%
	Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives):			
4811.51.00	Bleached, weighing more than 150 g/m ²	5%	kg	15%
4811.59.00	Other	5%	kg	15%
4811.60.00	Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol.	5%	kg	15%
4811.90.00	Other paper, paperboard, cellulose wadding and webs or cellulose fibres	15%	kg	15%
4812.00.00	Filter blocks, slabs and plates, of paper pulp	15%	kg	15%
48.13	Cigarette paper, whether or not cut to size or in the form of booklets or tubes.			
4813.10.00	In the form of booklets or tubes	15%	kg	15%
4813.20.00	In rolls of a width not exceeding 5 cm	15%	kg	15%

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
4813.90.00 48.14	Other Wallpaper and similar wall coverings; window transparencies of paper.	15%	kg	15%
4814.10.00	“Ingrain” paper	15%	kg	15%
4814.20.00	Wallpaper and similar wall coverings, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured, design-printed or otherwise decorated layer of plastics	15%	kg	15%
4814.90.00 (48.15) 48.16	Other Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 48.09), duplicator stencils and offset plates, of paper, whether or not put up in boxes.	15%	kg	15%
4816.20.00	Self-copy paper	15%	kg	15%
4816.90.00	Other:			
4816.90.10	Carbon paper or similar copying paper	15%	kg	15%
4816.90.20	Duplicator stencils	15%	kg	15%
4816.90.90 48.17	Other Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	15%	kg	15%
4817.10.00	Envelopes	10%	kg	15%
4817.20.00	Letter cards, plain postcards and correspondence cards	10%	kg	15%
4817.30.00 48.18	Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape, handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, napkins for babies, tampons, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres.	10%	kg	15%
4818.10.00	Toilet paper	20%	kg	15%
4818.20.00	Handkerchiefs, cleansing or facial tissues and Towels	20%	kg	15%
4818.30.00	Tablecloth and serviettes:			
4818.30.10	Tablecloths	20%	kg	15%
4818.30.20	Serviettes	20%	kg	15%
4818.40.00	Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles:			
4818.40.10	Sanitary towels and tampons	20%	kg	15%
4818.40.20	Napkins and napkin liners for babies	0%	kg	15%
4818.40.90	Other	0%	kg	5%

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
4818.50.00	Articles of apparel and clothing accessories	20%	kg	15%
4818.00.00	Other	20%	kg	15%
48.19	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres; box files, letter trays, and similar articles, of paper and paperboard of a kind used in offices, shops or the like.			
4819.10.00	Cartons, boxes and cases, of corrugated paper or paperboard	5%	kg	15%
4819.20.00	Folding cartons, boxes and cases, of non-corrugated paper or paperboard	5%	kg	15%
4819.30.00	Sacks and bags, having a base of a width of 40 cm or more:			
4819.30.10	Unprinted	15%	kg	15%
4819.30.90	Other	15%	kg	15%
4819.40.00	Other sacks and bags, including cones:			
4819.40.10	Unprinted	15%	kg	15%
4819.40.90	Other	20%	kg	15%
4819.50.00	Other packing containers, including record sleeves:			
4819.50.10	Egg boxes and trays	5%	kg	5%
4819.50.90	Other	15%	kg	15%
4819.60.00	Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	10%	kg	15%
48.20	Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, exercise books, blotting-pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard; albums for samples or for collections and book covers, of paper or paperboard.			
4820.10.00	Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles	20%	kg	15%
4820.20.00	Exercise books	0%	kg	5%
4820.30.00	Binders (other than book covers), folders and file covers	10%	kg	15%
4820.40.00	Manifold business forms and interleaved carbon sets	20%	kg	15%
4820.50.00	Albums for samples or for collections	20%	kg	15%
4820.90.00	Other	20%	kg	15%
48.21	Paper or paperboard labels of all kinds, whether or not printed.			
4821.10.00	Printed	15%	kg	15%
4821.90.00	Other	15%	kg	15%
48.22	Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened).			
4822.10.00	Of a kind used for winding textile yarn	15%	kg	15%
4822.90.00	Other	15%	kg	15%

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
48.23	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shaped other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres.			
4823.20.00	Filter paper and paperboard	15%	kg	15%
4823.40.00	Rolls, sheets and dials, printed for self-recording apparatus	15%	kg	15%
4823.60.00	Trays, dishes, plates, cups and the like, of paper or paperboard:			
4823.61.00	Of bamboo	20%	kg	15%
4823.69.00	Other	20%	kg	15%
4823.70.00	Moulded or pressed articles of paper pulp	15%	kg	15%
4823.90.00	Other:			
4823.90.10	Dress patterns, of paper	10%	kg	15%
4823.90.20	Cards, not punched, for punch card machines, whether or not in strips	15%	kg	15%
4823.90.30	Other paper and paperboard of a kind used for writing, printing or other graphic purposes	20%	kg	15%
4823.90.40	Other	15%	kg	15%
4823.90.90	Other	15%	kg	15%



CHAPTER 49

PRINTED BOOKS, NEWSPAPERS, PICTURES AND OTHER PRODUCTS OF THE PRINTING INDUSTRY; MANUSCRIPTS, TYPESCRIPTS AND PLANS

Notes

1. This Chapter does not cover:
 - (a) Photographic negatives or positives on transparent bases (Chapter 37);
 - (b) Maps, plans or globes, in relief, whether or not printed (heading 9023.00.00);
 - (c) Playing cards or other goods of Chapter 95; or
 - (d) Original engravings, prints or lithographs (heading 9702.00.00), postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery or the like of heading 97.04, antiques of an age exceeding one hundred years or other articles of Chapter 97.
2. For the purposes of Chapter 49, the term “printed” also means reproduced by means of a duplicating machine, produced under the control of an automatic data processing machine, embossed, photographed, photocopied, thermocopied or typewritten.
3. Newspapers, journals and periodicals which are bound otherwise than in paper, and sets of newspapers, journals or periodicals comprising more than one number under a single cover are to be classified in heading 49.01, whether or not containing advertising material.
4. Heading 49.01 also covers:
 - (a) A collection of printed reproductions of, for example, works of art or drawings, with a relative text, put up with numbered pages in a form suitable for binding into one or more volumes;
 - (b) A pictorial supplement accompanying, and subsidiary to, a bound volume; and
 - (c) Printed parts of books or booklets, in the form of assembled or separate sheets or signatures, constituting the whole or a part of a complete work and designed for binding.

However, printed pictures or illustrations not bearing a text, whether in the form of signatures or separate sheets, fall in heading 49.11

5. Subject to Note 3 to this Chapter, heading 49.01 does not cover publications, which are essentially devoted to advertising (for example, brochures, pamphlets, leaflets, trade catalogues, year books published by trade

associations, tourist propaganda). Such publications are to be classified in heading 49.11.

6. For the purposes of heading 4903.00.00, the expression “children’s picture books” means books for children in which the pictures form the principal interest and the text is subsidiary.



HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
49.01	Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets.			
4901.10.00	In single sheets, whether or not folded:			
4901.10.10	Brochures, pamphlets and leaflets	Free	kg	5%
4901.10.90	Other	Free	kg	5%
	Other:			
4901.91.00	Dictionaries and encyclopaedias, and serial instalments thereof	Free	kg	5%
4901.99.00	Other:			
4901.99.10	Brochures and pamphlets	Free	kg	5%
4901.99.90	Other	Free	kg	0%
49.02	Newspapers, journals and periodicals, whether or not illustrated or containing advertising material.			
4902.10.00	Appearing at least four times a week:			
4902.10.10	Newspapers	Free	kg	5%
4902.10.90	Other	Free	kg	5%
4902.90.00	Other	Free	kg	5%
4903.00.00	Children’s picture, drawing or colouring books.	Free	kg	5%
4904.00.00	Music, printed or in manuscript, whether or not bound or illustrated.	Free	kg	5%
49.05	Maps and hydrographic or similar charts of all kind, including atlases, wall maps, topographical plans and globes, printed			
4905.10.00	Globes	Free	kg	5%
	Other:			
4905.91.00	In book form	Free	kg	5%
4905.99.00	Other	Free	kg	5%
4906.00.00	Plans and drawings for architectural, engineering, industrial, commercial topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitized paper and carbon copies of the foregoing.	Free	kg	5%
4907.00.00	Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognized face value; stamp-impressed paper; banknotes; cheque forms; stock, share or bond certificates and similar documents of title.			
4907.00.10	Unused postage, revenue or similar stamps	Free	kg	5%
4907.00.20	Bank and currency notes	Free	kg	15%
4907.00.30	Cheque forms	10%	kg	15%
4907.00.90	Other	10%	kg	15%

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
49.08	Transfers (decalcomanias).			
4908.10.00	Transfer (decalcomanias), vitrifiable	0%	kg	15%
4908.90.00	Other	0%	kg	15%
4909.00.00	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings.			
4909.00.10	Printed or illustrated postcards	20%	kg	15%
4909.00.90	Other	20%	kg	15%
4910.00.00	Calendars of any kind, printed, including calendar blocks.	20%	kg	15%
49.11	Other printed matter, including printed pictures and photographs.			
4911.10.00	Trade advertising material, commercial catalogues and the like Other:	20%	kg	15%
4911.91.00	Pictures, designs and photographs	20%	kg	15%
4911.99.00	Other:			
4911.99.10	Microcopies, anatomical, botanical and other instrumental charts and diagrams	15%	kg	15%
4911.99.20	Schematic maps	10%	kg	15%
4911.99.30	Calendar backs and window transparencies (other than of paper)	15%	kg	15%
4911.99.90	Other	20%	kg	15%



SECTION XI
TEXTILE AND TEXTILE ARTICLES

Notes

1. This Section does not cover:

- (a) Animal brush making bristles or hair (heading 05.02); horsehair or horsehair waste (heading 05.11);
- (b) Human hair or articles of human hair (heading 0501.00.00, 6703.00.00 or 67.04), except straining cloth of a kind commonly used in oil presses or the like (heading 59.11);
- (c) Cotton linters or other vegetable materials of Chapter 14;
- (d) Asbestos of heading 25.24 or articles of asbestos or other products of heading 68.12 or 68.13;
- (e) Articles of heading 30.05 or 30.06; yarn used to clean between the teeth (dental floss), in individual retail packages, of heading 33.06;
- (f) Sensitised textiles of headings 37.01 to 37.04;
- (g) Monofilament of which any cross-sectional dimension exceeds 1 mm or strip or the like (for example, artificial straw) of an apparent width exceeding 5 mm, of plastics (Chapter 39), or plaits or fabrics or other basketware or wickerwork of such monofilament or strip (Chapter 46);
- (h) Woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with plastics, or articles thereof, of Chapter 39;
- (ij) Woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with rubber, or articles thereof, of Chapter 40;
- (k) Hides or skins with their hair or wool on (Chapter 41 or 43) or articles of furskin, artificial fur or articles thereof, of heading 43.03 or 43.04;
- (l) Articles of textile materials of heading 42.01 or 42.02;
- (m) Products or articles of Chapter 48 (for example, cellulose wadding);
- (n) Footwear or parts of footwear, gaiters or leggings or similar articles of Chapter 64;
- (o) Hair-nets or other headgear or parts thereof of Chapter 65;
- (p) Goods of Chapter 67;

- (q) Abrasive-coated textile material (heading 68.05) and also carbon fibres or articles of carbon fibres of heading 68.15;
 - (r) Glass fibres or articles of glass fibres, other than embroidery with glass thread on a visible ground of fabric (Chapter 70);
 - (s) Articles of Chapter 94 (for example, furniture, bedding, lamps and lighting fittings);
 - (t) Articles of Chapter 95 (for example, toys, games, sports requisites and nets).
 - (u) Articles of Chapter 96 (for example, brushes, travel sets for sewing, slide fasteners and typewriter ribbons); or
 - (v) Articles of chapter 97.
2. (A) Goods classifiable in Chapters 50 to 55 or in heading 58.09 or 59.02 and of a mixture of two or more textile materials are to be classified as if consisting wholly of that one textile material which predominates by weight over any other single textile material.

When no one textile material predominates by weight, the goods are to be classified as if consisting wholly of that one textile material which material which is covered by the heading which occurs last in numerical order among those which equally merit consideration.

- (B) For the purposes of the above rule:
- (a) Gimped horsehair yarn (heading 51.10) and metallised yarn (heading 56.05) are to be treated as a single textile material the weight of which is to be taken as the aggregate of the weights of its components; for the classification of woven fabrics, metal thread is to be regarded as a textile material;
 - (b) The choice of appropriate heading shall be effected by determining first the Chapter and then the applicable heading within that Chapter, disregarding any materials not classified in that Chapter;
 - (c) When both Chapters 54 and 55 are involved with any other Chapter, Chapters 54 and 55 are to be treated as a single Chapter;
 - (d) Where a Chapter or a heading refers to goods of different textile materials, such materials are to be treated as a single textile material.

- (C) The provisions of paragraphs (A) and (B) apply also to the yarns referred to in Notes 3, 4, 5 or 6.
3. (A) For the purposes of this Section, and subject to the exceptions in paragraph (B), yarns (single, multiple (folded) or cabled) of the following descriptions are to be treated as "twine, cordage, ropes and cables":
- (a) Of silk or waste silk, measuring more than 20,000 decitex;
 - (b) Of man-made fibres (including yarn of two or more nonofilaments of Chapter 54), measuring more than 10,000 decitex;
 - (c) Of true hemp or flax:
 - (i) Polished or glazed, measuring 1,429 decitex or more; or
 - (ii) Not polished or glazed, measuring more than 20,000 decitex;
 - (d) Of coir, consisting of three or more plies;
 - (e) Of other vegetable fibres, measuring more than 20,000 decitex; or
 - (f) Reinforced with metal thread.
- (B) Exceptions:
- (a) Yarn of wool or other animal hair and paper yarn, other than yarn reinforced with metal thread;
 - (b) Man-made filament tow of Chapter 55 and multifilament yarn without twist or with a twist of less than 5 turns per metre of Chapter 54;
 - (c) Silk worm gut of heading 50.06, and monofilaments of Chapter 54;
 - (d) Metallised yarn of heading 56.05; yarn reinforced with metal thread is subject to paragraph (A) (f); and
 - (e) Chenille yarn, gimped yarn and loop wale-yarn of heading 5606.00.
4. (A) For the purposes of Chapters 50, 51, 52, 54 and 55, the expression "put up for retail sale" in relation to yarn means, subject to the exceptions in paragraph (B), yarn (single, multiple (folded) or cabled) put up:
- (a) On cards, reels, tubes or similar supports, of a weight (including support) not exceeding:

- (i) 85 g in the case of silk, waste silk or man-made filament yarn; or
 - (ii) 125 g in other cases;
- (b) In balls, hanks or skeins of a weight not exceeding:
 - (i) 85 g in the case of man-made filament yarn of less than 3,000 decitex, silk or silk waste;
 - (ii) 125 g in the case of all other yarns of less than 2,000 decitex; or
 - (iii) 500 g in other cases;
- (c) In hanks or skeins comprising several smaller hanks or skeins separated by dividing threads which render them independent one of the other, each of uniform weight not exceeding:
 - (i) 85g in the case of silk, waste silk or man-made filament yarn; or
 - (ii) 125g in other cases.
- (B) Exceptions:
 - (a) Single yarn of any textile material, except:
 - (i) Single yarn of wool or fine animal hair, unbleached; and
 - (ii) Single yarn of wool or fine animal hair, bleached, dyed or printed, measuring more than 5,000 decitex;
 - (b) Multiple (folded) or cabled yarn, unbleached:
 - (i) Of silk or waste silk, however put up; or
 - (ii) Of other textile material except wool or fine animal hair, in hanks or skeins;
 - (c) Multiple (folded) or cabled yarn of silk or waste silk, bleached, dyed or printed, measuring 133 decitex or less; and
 - (d) Single, multiple (folded) or cabled yarn of any textile material:
 - (i) In cross-reeled hanks or skeins; or
 - (ii) Put up on supports or in some other manner indicating its use in the textile industry (for example, on cops, twisting

mill tubes, pirns, conical bobbins or spindles, reeled in the form of cocoons for embroidery looms).

5. For the purposes of headings 52.04, 54.01 and 55.08 the expression "sewing thread" means multiple (folded) or cabled yarn:
 - (a) Put up on supports (for example, reels, tubes) of a weight (including support) not exceeding 1,000 g;
 - (b) Dressed for use as sewing thread; and
 - (c) With a final "Z" twist.

6. For the purposes of this Section, the expression "high tenacity yarn" means yarn having tenacity, expressed in cN/tex (centinewtons per tex), greater than the following:

Single yarn of nylon or other polyamides, or of polyesters60 cN/tex
Multiple (folded) or cabled yarn of nylon or other polyamides, or of polyesters.....	53 cN/tex
Single, multiple (folded) or cabled yarn of viscose rayon27 cN/tex.

7. For the purposes of this Section, the expression "made-up" means:
 - (a) Cut otherwise than into squares or rectangles;
 - (b) Produced in the finished state, ready for use (or merely needing separation by cutting dividing threads) without sewing or other working (for example, certain dusters, towels, table cloths, scarf squares, blankets);
 - (c) Hemmed or with rolled edges, or with a knotted fringe at any of the edges, but excluding fabrics, the cut edges of which have been prevented from unravelling by whipping or by other simple means;
 - (d) Cut to size and having undergone a process of drawn thread work;
 - (e) Assembled by sewing, gumming or otherwise (other than piece goods consisting of two or more lengths of identical material joined end to end and piece goods composed of two or more textiles assembled in layers, whether or not padded);
 - (f) Knitted or crocheted to shape, whether presented as separate items or in the form of a number of items in the length.

8. For the purposes of Chapters 50 to 60:
 - (a) Chapters 50 to 55 and 60 and, except where the context otherwise requires, Chapters 56 to 59, do not apply to goods made up within the meaning of Note 7; and

- (b) Chapters 50 to 55 and 60 do not apply to goods of Chapters 56 to 59.
9. The woven fabrics of Chapters 50 to 55 include fabrics consisting of layers of parallel textile yarns superimposed on each other at acute or right angles. These layers are bonded at the intersections of the yarns by an adhesive or by thermal bonding.
 10. Elastic products consisting of textile materials combined with rubber threads are classified in this Section.
 11. For the purposes of this Section, the expression "impregnated" includes "dipped".
 12. For the purposes of this Section, the expression "polyamides" includes "aramids".
 13. For the purposes of this Section and where applicable, throughout the Nomenclature, the expression "elastomeric yarn" means filament yarn, including monofilament, of synthetic textile material, other than textured yarn, which does not break on being extended to three times its original length and which returns, after being extended to twice its original length, within a period of five minutes, to a length not greater than one and half times its original length.
 14. Unless the context otherwise requires, textile garments of different headings are to be classified in their own headings even if put up in sets for retail sale. For the purposes of this Note, the expression "textile garments" means garments of headings 61.01 to 61.14 and headings 62.01 to 62.11.

Subheading Notes

1. In this Section and, where applicable, throughout the Nomenclature, the following expressions have the meanings hereby assigned to them:

(a) **“Unbleached yarn”**

Yarn which:

- (i) has the natural colour of its constituent fibres and has not been bleached, dyed (whether or not in the mass) or printed; or
- (ii) is of indeterminate colour ("grey yarn"), manufactured from garnetted stock.

Such yarn may have been treated with a colourless dressing or fugitive dye (which disappears after simple washing with soap) and, in the case of man-made fibres, treated in the mass with delustring agents (for example, titanium dioxide).

(b) **“Bleached yarn”**

Yarn which:

- (i) has undergone a bleaching process, is made of bleached fibres or, unless the context otherwise requires, has been dyed white (whether or not in the mass) or treated with a white dressing;
- (ii) consists of a mixture of unbleached and bleached fibres; or
- (iii) is multiple (folded) or cabled and consists of unbleached and bleached yarns.

(c) **“Coloured (dyed or printed) yarn”**

Yarn which:

- (i) is dyed (whether or not in the mass) other than white or in a fugitive colour, or printed, or made from dyed or printed fibres;
- (ii) consists of a mixture of dyed fibres of different colours or of a mixture of unbleached or bleached fibres with coloured fibres (marl or mixture yarns), or is printed in one or more colours at intervals to give the impression of dots;
- (iii) is obtained from slivers or rovings which have been printed; or
- (iv) is multiple (folded) or cabled and consists of unbleached or bleached yarn and coloured yarn.

The definitions also apply, *mutatis mutandis*, to monofilament and to strip or the like of Chapter 54.

(d) **“Unbleached woven fabric”**

Woven fabric made from unbleached yarn and which has not been bleached, dyed or printed. Such fabric may have been treated with a colourless dressing or a fugitive dye.

(e) **“Bleached woven fabric”**

Woven fabric which:

- (i) has been bleached or, unless the context otherwise requires, dyed white or treated with a white dressing, in the piece;
- (ii) consists of bleached yarn; or
- (iii) consists of unbleached and bleached yarn.

(f) **“Dyed woven fabric”**

Woven fabric which:

- (i) is dyed a single uniform colour other than white (unless the context otherwise requires) or has been treated with a coloured finish other than white (unless the context otherwise requires), in the piece; or
- (ii) consists of coloured yarn of a single uniform colour.

(g) **“Woven fabric of yarns of different colours”**

Woven fabric (other than printed woven fabric) which:

- (i) consists of yarns of different colours or yarns of different shades of the same colour (other than the natural colour of the constituent fibres);
- (ii) consists of unbleached or bleached yarn and coloured yarn; or
- (iii) consists of marl or mixture yarns.

(In all cases, the yarn used in selvages and piece ends is not taken into consideration).

(h) **“Printed woven fabric”**

Woven fabric, which has been printed in the piece, whether or not made from yarns of different colours.

(The following are also regarded as printed woven fabrics: woven fabrics bearing designs made, for example, with a brush or spray gun, by means of transfer paper, by flocking or by the batik process.)

The process of mercerisation does not affect the classification of yarns or fabrics within the above categories.

The definitions at (d) to (h) apply, *mutatis mutandis*, to knitted or crocheted fabrics.

(i) **“Plain weave”**

A fabric construction in which each yarn of the weft passes alternately over and under successive yarns of the weft.

- 2. (A) Products of Chapters 56 to 63 containing two or more textile materials are to be regarded as consisting wholly of that textile material which would be selected under Note 2 to this Section for the classification of a product of Chapters 50 to 55 or of heading 58.09 consisting of the same textile materials.

(B) For the application of this rule:

- (a) where appropriate, only the part, which determines the classification under Interpretative Rule 3 shall be taken into account;
- (b) in the case of textile products consisting of a ground fabric and a pile or looped surface no account shall be taken of the ground fabric;
- (c) in the case of embroidery of heading 58.10 and goods thereof, only the ground fabric shall be taken into account. However, embroidery without visible ground, and goods thereof, shall be classified with reference to the embroidering threads alone.



CHAPTER 50

SILK

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
5001.00.00	Silk-worm cocoons suitable for reeling.	5%	kg	15%
5002.00.00	Raw silk (not thrown).	5%	kg	15%
5003.00.00	Silk waste (including cocoons unsuitable for reeling, yarn waste and garneted stock).	5%	kg	15%
5004.00.00	Silk yarn (other than yarn spun from silk waste) not put up for retail sale.	15%	kg	15%
5005.00.00	Yarn spun from silk waste, not put up for retail sale.	15%	kg	15%
5006.00.00	Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut.	15%	kg	15%
50.07	Woven fabrics of silk or of silk waste.			
5007.10.00	Fabrics of noil silk	15%	kg and m ²	15%
5007.20.00	Other fabrics, containing 85% or more by weight of silk or of silk waste other than noil silk	15%	kg and m ²	15%
5007.90.00	Other fabrics	15%	kg and m ²	15%



CHAPTER 51

WOOL, FINE OR COARSE ANIMAL HAIR; HORSEHAIR YARN AND WOVEN FABRIC

Note

1. Throughout the Nomenclature:
 - (a) "Wool" means the natural fibre grown by sheep or lambs;
 - (b) "Fine animal hair" means the hair of alpaca, llama, vicuna, camel (including dromedary), yak, Angora, Tibetan, Kashmir or similar goats (but not common goats), rabbit (including Angora rabbit), hare, beaver, nutria or musk-rat;
 - (c) "Coarse animal hair" means the hair of animals not mentioned above, excluding brush-making hair and bristles (heading 05.02) and horsehair (heading 05.11).



HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
51.01	Wool, not carded or combed.			
	Greasy, including fleece-washed wool:			
5101.11.00	Shorn wool	15%	kg	15%
5101.19.00	Other	15%	kg	15%
	Degreased, not carbonized:			
5101.21.00	Shorn wool	15%	kg	15%
5101.29.00	Other	15%	kg	15%
5101.30.00	Carbonised	15%	kg	15%
51.02	Fine or coarse animal hair, not carded or combed.			
	Fine animal hair:			
5102.11.00	Of Kashmir (cashmere) goats	15%	kg	15%
5102.19.00	Other	15%	kg	15%
5102.20.00	Coarse animal hair	15%	kg	15%
51.03	Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock.			
5103.10.00	Noils of wool or of fine animal hair	15%	kg	15%
5103.20.00	Other waste of wool or of fine animal hair	15%	kg	15%
5103.30.00	Waste of coarse animal hair	15%	kg	15%
5104.00.00	Garnetted stock of wool or of fine or coarse animal hair.	15%	kg	15%
51.05	Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments).			
5105.10.00	Carded wool	15%	kg	15%
	Wool tops and other combed wool:			
5105.21.00	Combed wool in fragments	15%	kg	15%
5105.29.00	Other	15%	kg	15%
	Fine animal hair, carded or combed:			

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
5105.31.00	Of Kashmir (cashmere) goats	15%	kg	15%
5105.39.00	Other	15%	kg	15%
5105.40.00	Coarse animal hair, carded or combed	15%	kg	15%
51.06	Yarn of carded wool, not put up for retail sale.			
5106.10.00	Containing 85% or more by weight of wool	15%	kg	15%
5106.20.00	Containing less than 85% or more by weight of Wool	15%	kg	15%
51.07	Yarn of combed wool, not put up for retail sale.			
5107.10.00	Containing 85% or more by weight of wool	15%	kg	15%
5107.20.00	Containing less than 85% by weight of wool	15%	kg	15%
51.08	Yarn of fine animal hair (carded or combed), not put up for retail sale.			
5108.10.00	Carded	15%	kg	15%
5108.20.00	Combed	15%	kg	15%
51.09	Yarn of wool or of fine animal hair, put up for retail sale.			
5109.10.00	Containing 85% or more by weight of wool of or fine animal hair	15%	kg	15%
5109.90.00	Other	15%	kg	15%
5110.00.00	Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale.	15%	kg	15%
51.11	Woven fabrics of carded wool or of carded fine animal hair.			
	Containing 85% or more by weight of wool or of fine animal hair:			
5111.11.00	Of a weight not exceeding 300 g/m ²	25%	kg	15%
5111.19.00	Other	25%	kg	15%
5111.20.00	Other, mixed mainly or solely with man-made filaments	25%	kg	15%
5111.30.00	Other, mixed mainly or solely with man-made staple fibres	25%	kg	15%
5111.90.00	Other	25%	kg	15%
51.12	Woven fabrics of combed wool or of combed fine animal hair.			
	Containing 85% or more by weight of wool or of fine animal hair:			
5112.11.00	Of a weight not exceeding 200 g/m ²	25%	kg	15%
5112.19.00	Other	25%	kg	15%
5112.20.00	Other, mixed mainly or solely with man-made Filaments	25%	kg	15%
5112.30.00	Other, mixed mainly or solely with man-made staple fibres	25%	kg	15%
5112.90.00	Other	25%	kg	15%
5113.00.00	Woven fabrics of coarse animal hair or of horsehair.	25%	kg	15%



CHAPTER 52

COTTON

Subheading Note

- For the purposes of subheadings 5209.42.00 and 5211.42.00, the expression "denim" means fabrics of yarns of different colours, of 3-thread or 4-thread twill, including broken twill, warp faced, the warp yarns of which are of one and the same colour and the weft yarns of which are unbleached, bleached, dyed grey or coloured a lighter shade of the colour of the warp yarns.



HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
5201.00.00	Cotton, not carded or combed.			
5201.00.10	Sea Island cotton	25%	Kg	15%
5201.00.90	Other	25%	Kg	15%
52.02	Cotton waste (including yarn waste and garnetted stock).			
5202.10.00	Yarn waste (including thread waste)	5%	Kg	15%
	Other:			
5202.91.00	Garnetted stock	5%	Kg	15%
5202.99.00	Other	5%	Kg	15%
5203.00.00	Cotton, carded or combed.	5%	Kg	15%
52.04	Cotton sewing thread, whether or not put up for retail sale.			
	Not put up for retail sale:			
5204.11.00	Containing 85% or more by weight of cotton	15%	Kg	15%
5204.19.00	Other	15%	Kg	15%
5204.20.00	Put up for retail sale	15%	Kg	15%
52.05	Cotton yarn (other than sewing thread), containing 85% or more by weight of cotton, not put up for retail sale.			
	Single yarn, of uncombed fibres:			
5205.11.00	Measuring 714.29 decitex or more (not exceeding 14 metric number)	15%	Kg	15%
5205.12.00	Measuring less than 714.29 decitex but not than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	15%	Kg	15%
5205.13.00	Measuring less than 232.56 decitex but not than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	15%	Kg	15%
5205.14.00	Measuring less than 192.31 decitex but not than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	15%	Kg	15%
5205.15.00	Measuring less than 125 decitex (exceeding 80 metric number)	15%	Kg	15%
	Single yarn, of combed fibres:			
5205.21.00	Measuring less than 714.29 decitex or more (not exceeding 14 metric number)	15%	Kg	15%
5205.22.00	Measuring less than 714.29 decitex but not than 232.56 decitex (exceeding 14 metric	15%	kg	15%

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
5205.23.00	number but not exceeding 43 metric number) Measuring less than 232.56 decitex but not than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	15%	Kg	15%
5205.24.00	Measuring less than 192.31 decitex but not than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	15%	Kg	15%
5205.26.00	Measuring less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number)	15%	Kg	15%
5205.27.00	Measuring less than 106.38 decitex but not than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number)	15%	Kg	15%
5205.28.00	Measuring less than 83.33 decitex (exceeding 120 metric number)	15%	Kg	15%
5205.31.00	Multiple (folded) or cabled yarn, of uncombed fibres: Measuring per single yarn 714.29 decitex more (not exceeding 14 metric number per single yarn)	15%	Kg	15%
5205.32.00	Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	15%	Kg	15%
5205.33.00	Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	15%	Kg	15%
5205.34.00	Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	15%	Kg	15%
5205.35.00	Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	15%	Kg	15%
5205.41.00	Multiple (folded) or cabled yarn, of combed fibres: Measuring per single yarn 714.29 decitex more (not exceeding 14 metric number per single yarn)	15%	Kg	15%
5205.42.00	Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	15%	Kg	15%
5205.43.00	Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	15%	Kg	15%
5205.44.00	Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	15%	Kg	15%
5205.46.00	Measuring per single yarn less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number per single yarn)	15%	Kg	15%
5205.47.00	Measuring per single yarn less than 106.38 decitex but not less than 83.33 decitex exceeding 94 metric number but not exceeding	15%	kg	15%

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
5205.48.00	120 metric number per single yarn) Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn)	15%	Kg	15%
52.06	Cotton yarn (other than sewing thread), containing less than 85% by weight of cotton, not put up for retail sale). Single yarn of uncombed fibres:			
5206.11.00	Measuring 714.29 decitex or more (not exceeding 14 metric number)	15%	Kg	15%
5206.12.00	Measuring less than 714.29 decitex but not than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	15%	Kg	15%
5206.13.00	Measuring less than 232.56 decitex but not than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	15%	Kg	15%
5206.14.00	Measuring less than 192.31 decitex but not than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	15%	Kg	15%
5206.15.00	Measuring less than 125 decitex (exceeding 80 metric number)	15%	Kg	15%
	Single yarn, of combed fibres:			
5206.21.00	Measuring 714.29 decitex or more (not exceeding 14 metric number)	15%	Kg	15%
5206.22.00	Measuring less than 714.29 decitex but not than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	15%	Kg	15%
5206.23.00	Measuring less than 232.56 decitex but not than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	15%	Kg	15%
5206.24.00	Measuring less than 192.31 decitex but not than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	15%	Kg	15%
5206.25.00	Measuring single yarn less than 125 decitex (exceeding 80 metric number)	15%	Kg	15%
	Multiple (folded) or cabled yarn, of uncombed fibres:			
5206.31.00	Measuring per single yarn 714.29 decitex more (not exceeding 14 metric number per single yarn)	15%	Kg	15%
5206.32.00	Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	15%	Kg	15%
5206.33.00	Measuring single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	15%	Kg	15%
5206.34.00	Measuring single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	15%	Kg	15%
5206.35.00	Measuring single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	15%	Kg	15%
	Multiple (folded) or cabled yarn, of uncombed fibres:			

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
5206.41.00	Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	15%	Kg	15%
5206.42.00	Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	15%	Kg	15%
5206.43.00	Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	15%	Kg	15%
5206.44.00	Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	15%	Kg	15%
5206.45.00	Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	15%	Kg	15%
52.07	Cotton yarn (other than sewing thread) put up for retail sale.			
5207.10.00	Containing 85% or more by weight of cotton	15%	Kg	15%
5207.90.00	Other	15%	Kg	15%
52.08	Woven fabric of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/m².			
	Unbleached:			
5208.11.00	Plain weave, weighing not more than 100 g/m ² :			
5208.11.10	Of Sea Island cotton	15%	kg and m ²	15%
5208.11.90	Other	15%	kg and m ²	15%
5208.12.00	Plain weave, weighing more than 100 g/m ² :			
5208.12.10	Of Sea Island cotton	15%	kg and m ²	15%
5208.12.90	Other	15%	kg and m ²	15%
5208.13.00	3-thread or 4-thread twill, including cross twill	15%	kg and m ²	15%
5208.19.00	Other fabrics	15%	kg and m ²	15%
	Bleached:			
5208.21.00	Plains wave, weighing not more than 100 g/m ² :			
5208.21.10	Of Sea Island cotton	15%	kg and m ²	15%
5208.21.90	Other	15%	kg and m ²	15%
5208.22.00	Plain weave, weighing more than 100 g/m ² :			
5208.22.10	Of Sea Island cotton	15%	kg and m ²	15%
5208.22.90	Other	15%	kg and m ²	15%
5208.23.00	3-thread or 4-thread twill, including cross twill	15%	kg and m ²	15%
5208.29.00	Other fabrics	15%	kg and m ²	15%
	Dyed:			
5208.31.00	Plain weave, weighing not more than 100 g/m ²	15%	kg and m ²	15%
5208.32.00	Plain weave, weighing more than 100 g/m ²	15%	kg and m ²	15%
5208.33.00	3-thread or 4-thread twill, including cross twill	15%	kg and m ²	15%
5208.39.00	Other fabrics	15%	kg and m ²	15%
	Of yarns of different colours:			
5208.41.00	Plain weave, weighing not more than 100 g/m ²	15%	kg and m ²	15%
5208.42.00	Plain weave, weighing more than 100 g/m ²	15%	kg and m ²	15%
5208.43.00	3-thread or 4-thread twill including cross twill	15%	kg and m ²	15%
5208.49.00	Other fabrics	15%	kg and m ²	15%
	Printed:			
5208.51.00	Plain weave, weighing not more than 100 g/m ²	5%	kg and m ²	15%
5208.52.00	Plain weave, weighing more than 100 g/m ²	5%	kg and m ²	15%
5208.59.00	Other fabrics	5%	kg and m ²	15%

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
52.09	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m².			
	Unbleached:			
	Plain weave:			
5209.11.00	Of Sea Island cotton	15%	kg and m ²	15%
5209.11.10	Other	15%	kg and m ²	15%
5209.11.90	3-thread or 4-thread twill, including cross twill	15%	kg and m ²	15%
5209.12.00	Other fabrics	15%	kg and m ²	15%
5209.19.00	Bleached:			
	Plain weave:			
5209.21.00	Of Sea Island cotton	15%	kg and m ²	15%
5209.21.10	Other	15%	kg and m ²	15%
5209.21.90	3-thread or 4-thread twill, including cross twill	15%	kg and m ²	15%
5209.22.00	Other fabrics	15%	kg and m ²	15%
5209.29.00	Dyed:			
	Plain weave	15%	kg and m ²	15%
5209.31.00	3-thread or 4-thread twill, including cross twill	15%	kg and m ²	15%
5209.32.00	Other fabrics	15%	kg and m ²	15%
5209.39.00	Of yarns of different colours:			
	Plain weave	15%	kg and m ²	15%
5209.41.00	Denim	15%	kg and m ²	15%
5209.42.00	Other fabrics of 3-thread or 4-thread twill, including cross twill	15%	kg and m ²	15%
5209.43.00	Other fabrics	15%	kg and m ²	15%
5209.49.00	Printed:			
	Plain weave	15%	kg and m ²	15%
5209.51.00	3-thread or 4-thread twill, including cross twill	15%	kg and m ²	15%
5209.52.00	Other fabrics	15%	kg and m ²	15%
5209.59.00	52.10			
	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m².			
	Unbleached:			
	Plain weave	15%	kg and m ²	15%
5210.11.00	Other fabrics	15%	kg and m ²	15%
5210.19.00	Bleached:			
	Plain weave	15%	kg and m ²	15%
5210.21.00	Other fabrics	15%	kg and m ²	15%
5210.29.00	Dyed:			
	Plain weave	15%	kg and m ²	15%
5210.31.00	3-thread or 4-thread twill, including cross twill	15%	kg and m ²	15%
5210.32.00	Other fabrics	15%	kg and m ²	15%
5210.39.00	Of yarns of different colours:			
	Plain weave	15%	kg and m ²	15%
5210.41.00	Other fabrics	15%	kg and m ²	15%
5210.49.00	Printed:			
	Other fabrics	15%	kg and m ²	20%
5210.59.00	52.11			
	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m².			
	Unbleached:			
	Plain weave	15%	kg and m ²	15%
5211.11.00	3-thread or 4-thread twill, including cross twill	15%	kg and m ²	15%
5211.12.00	Other fabrics	15%	kg and m ²	15%
5211.19.00				

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
5211.20.00	Bleached	15%	kg and m ²	15%
	Dyed:			
5211.31.00	Plain weave	15%	kg and m ²	15%
5211.32.00	3-thread or 4-thread twill, including cross twill	15%	kg and m ²	15%
5211.39.00	Other fabrics	15%	kg and m ²	15%
	Of yarns of different colours:			
5211.41.00	Plain weave	15%	kg and m ²	15%
5211.42.00	Denim	15%	kg and m ²	15%
5211.43.00	Other fabrics of 3-thread or 4-thread twill, including cross twill	15%	kg and m ²	15%
5211.49.00	Other fabrics	15%	kg and m ²	15%
	Printed:			
5211.51.00	Plain weave	15%	kg and m ²	15%
5211.52.00	3-thread or 4-thread twill, including cross twill	15%	kg and m ²	15%
5211.59.00	Other fabrics	15%	kg and m ²	15%
52.12	Other woven fabrics of cotton.			
	Weighing not more than 200 g/m ² :			
5212.11.00	Unbleached	15%	kg and m ²	15%
5212.12.00	Bleached	15%	kg and m ²	15%
5212.13.00	Dyed	15%	kg and m ²	15%
5212.14.00	Of yarns of different colours	15%	kg and m ²	15%
5212.15.00	Printed	15%	kg and m ²	15%
	Weighing more than 200 g/m ² :			
5212.21.00	Unbleached	15%	kg and m ²	15%
5212.22.00	Bleached	15%	kg and m ²	15%
5212.23.00	Dyed	15%	kg and m ²	15%
5212.24.00	Of yarns of different colours	15%	kg and m ²	15%
5212.25.00	Printed	15%	kg and m ²	15%



CHAPTER 53

**OTHER VEGETABLE TEXTILE FIBRES; PAPER YARN
AND WOVEN FABRICS OF PAPER YARN**

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
53.01	Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock).			
5301.10.00	Flax, raw or retted Flax, broken, scotched, hackled or otherwise processed, but not spun:	5%	Kg	15%
5301.21.00	Broken or scotched	5%	Kg	15%
5301.29.00	Other	5%	Kg	15%
5301.30.00	Flax tow and waste	5%	kg	15%
53.02	True hemp (<i>Cannabis sativa</i> L.), raw or processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock).			
5302.10.00	True hemp, raw or retted	5%	Kg	15%
5302.90.00	Other	5%	Kg	15%
53.03	Jute or other textile bast fibres (excluding flax, true hemp and ramie), raw or processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock).			
5303.10.00	Jute and other textile bast fibres, raw or retted	5%	Kg	15%
5303.90.00	Other	5%	Kg	15%
(53.04)				
5305.00.00	Coconut, abaca (<i>Manila hemp</i> or <i>Musa textilis</i> <i>Nee</i>), ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garnetted stock).	5%	Kg	15%
53.06	Flax yarn.			
5306.10.00	Single	15%	Kg	15%
5306.20.00	Multiple (folded) or cabled	15%	Kg	15%
53.07	Yarn of jute or of other textile bast fibres of heading 53.03.			
5307.10.00	Single	15%	Kg	15%
5307.20.00	Multiple (folded) or cabled	15%	Kg	15%
53.08	Yarn of other vegetable textile fibres; paper yarn.			
5308.10.00	Coir yarn	15%	Kg	15%
5308.20.00	True hemp yarn	15%	Kg	15%
5308.90.00	Other	15%	Kg	15%
53.09	Woven fabrics of flax.			
	Containing 85% or more by weight of flax:			
5309.11.00	Unbleached or bleached	15%	kg and m ²	15%
5309.19.00	Other	15%	kg and m ²	15%
	Containing less than 85% by weight of flax:			
5309.21.00	Unbleached or bleached	15%	kg and m ²	15%
5309.29.00	Other	15%	kg and m ²	15%
53.10	Woven fabrics of jute or of other textile bast			

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
5310.10.00	fibres of heading 53.03. Unbleached	15%	kg and m ²	15%
5310.90.00	Other	15%	kg and m ²	15%
5311.00.00	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn.	15%	kg and m ²	15%



CHAPTER 54

MAN-MADE FILAMENTS; STRIP AND THE LIKE OF MAN –MADE TEXTILE MATERIALS

Notes

1. Throughout the Nomenclature, the term "man-made fibres" means staple fibres and filaments of organic polymers produced by manufacturing processes, either:
 - (a) By polymerisation of organic monomers, to produce polymers such as polyamides, polyesters, polyolefins or polyurethanes, or by chemical modification of polymers produced by this process (for example, poly (vinyl alcohol) prepared by the hydrolysis of poly (vinyl acetate)); or
 - (b) By dissolution or chemical treatment of natural organic polymers (for example, cellulose) to produce polymers such as cuprammonium rayon (cupro) or viscose rayon by chemical modification of natural organic polymers (for example, cellulose, casein and other proteins, or alginic acid), to produce polymers such as cellulose acetate or alginates

The terms "synthetic" and "artificial", used in relation to fibres, mean: synthetic: fibres as defined at (a); artificial: fibres as defined at (b).

The terms "man-made", "synthetic" and "artificial" shall have the same meanings when used in relation to "textile materials". Strip and the like of heading 54.04 or 5405.00.00 are not considered to be man-made fibres.

2. Headings 54.02 and 54.03 do not apply to synthetic or artificial filament tow of Chapter 55.



HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
54.01	Sewing thread of man-made filaments, whether or not put up for retail sale.			
5401.10.00	Of synthetic filaments:			
5401.10.10	Not put up for retail sale	15%	kg	15%
5401.10.20	Put up for retail sale	15%	kg	15%
5401.20.00	Of artificial filaments:			
5401.20.10	Not put up for retail sale	15%	kg	15%
5401.20.20	Put up for retail sale	15%	kg	15%
54.02	Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex.			
	High tenacity yarn of nylon or other polyamides			
5402.11.00	Of aramids	15%	kg	15%
5402.19.00	Other	15%	kg	15%
5402.20.00	High tenacity yarn of polyesters	15%	kg	15%
	Textured yarn:			
5402.31.00	Of nylon or other polyamides, measuring per single yarn not more than 50 tex	15%	kg	15%
5402.32.00	Of nylon or other polyamides, measuring per single yarn more than 50 tex	15%	kg	15%
5402.33.00	Of polyester	15%	kg	15%
5402.34.00	Of polypropylene	15%	kg	15%
5402.39.00	Other	15%	kg	15%
	Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre:			
5402.44.00	Elastomeric	15%	kg	15%
5402.45.00	Other, of nylon or other polyamides	15%	kg	15%
5402.46.00	Other, of polyesters, partially oriented	15%	kg	15%
5402.47.00	Other, of polyesters, other	15%	kg	15%
5402.48.00	Other, of polypropylene	15%	kg	15%
5402.49.00	Other	15%	kg	15%
	Other yarn, single, untwisted or with a twist exceeding 50 turns per metre:			
5402.51.00	Of nylon or other polyamides	15%	kg	15%
5402.52.00	Of polyesters	15%	kg	15%
5402.59.00	Other	15%	kg	15%
	Other yarn, multiple (folded) or cabled:			
5402.61.00	Of nylon or other polyamides	15%	kg	15%
5402.62.00	Of polyesters	15%	kg	15%
5402.69.00	Other	15%	kg	15%
54.03	Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex.			
5403.10.00	High tenacity yarn of viscose rayon	15%	kg	15%
	Other yarn, single:			
5403.31.00	Of viscose rayon, untwisted or with a twist exceeding 120 turns per metre	15%	kg	15%
5403.32.00	Of viscose rayon, with a twist exceeding 120 turns per metre	15%	kg	15%
5403.33.00	Of cellulose acetate	15%	kg	15%
5403.39.00	Other	15%	kg	15%
	Other yarn, multiple (folded) or cabled:			
5403.41.00	Of viscose rayon	15%	kg	15%
5403.42.00	Of cellulose acetate	15%	kg	15%
5403.49.00	Other	15%	kg	15%

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
54.04	Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of synthetic textile materials of an apparent width not exceeding 5 mm. Monofilament:			
5404.11.00	Elastomeric	15%	kg	15%
5404.12.00	Other, of polypropylene	15%	kg	15%
5404.19.00	Other	15%	kg	15%
5404.90.00	Other	15%	kg	15%
5405.00.00	Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of artificial textile materials of an apparent width not exceeding 5 mm.	15%	kg	15%
5406.00.00	Man-made filament yarn (other than sewing thread), put up for retail sale.	15%	kg and m ²	15%
54.07	Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 54.04.			
5407.10.00	Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters	25%	kg and m ²	15%
5407.20.00	Woven fabrics obtained from strip or the like	25%	kg and m ²	15%
5407.30.00	Fabrics specified in Note 9 to Section XI Other woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides:	25%	kg and m ²	15%
5407.41.00	Unbleached or bleached	25%	kg and m ²	15%
5407.42.00	Dyed	25%	kg and m ²	15%
5407.43.00	Of yarns of different colours	25%	kg and m ²	15%
5407.44.00	Printed	25%	kg and m ²	15%
5407.51.00	Other woven fabrics, containing 85% or more by weight of textured polyester filaments: Unbleached or bleached	25%	kg and m ²	15%
5407.52.00	Dyed	25%	kg and m ²	15%
5407.53.00	Of yarns of different colours	25%	kg and m ²	15%
5407.54.00	Printed	25%	kg and m ²	15%
5407.61.00	Other woven fabrics, containing 85% or more by weight of polyester filaments: Containing 85% or more by weight of non-textured polyester filaments	25%	kg and m ²	15%
5407.69.00	Other Other woven fabrics, containing 85% or more by weight of synthetic filaments:	25%	kg and m ²	15%
5407.71.00	Unbleached or bleached	25%	kg and m ²	15%
5407.72.00	Dyed	15%	kg and m ²	15%
5407.73.00	Of yarns of different colours	25%	kg and m ²	15%
5407.74.00	Printed	25%	kg and m ²	15%
5407.81.00	Other woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton: Unbleached or bleached	25%	kg and m ²	15%
5407.82.00	Dyed	15%	kg and m ²	15%
5407.83.00	Of yarns of different colours	25%	kg and m ²	15%
5407.84.00	Printed	25%	kg and m ²	15%
5407.91.00	Other woven fabrics: Unbleached or bleached	25%	kg and m ²	15%
5407.92.00	Dyed	25%	kg and m ²	15%

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
5407.93.00	Of yarns of different colours	15%	kg and m ²	15%
5407.94.00	Printed	25%	kg and m ²	15%
54.08	Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 5405.00.00.			
5408.10.00	Woven fabrics obtained from high tenacity yarn of viscose rayon Other woven fabrics, containing 85% or more by weight of artificial filament or strip or the like:	25%	kg and m ²	15%
5408.21.00	Unbleached or bleached	25%	kg and m ²	15%
5408.22.00	Dyed	25%	kg and m ²	15%
5408.23.00	Of yarns of different colours	25%	kg and m ²	15%
5408.24.00	Printed	25%	kg and m ²	15%
	Other woven fabrics:			
5408.31.00	Unbleached or bleached	25%	kg and m ²	15%
5408.32.00	Dyed	25%	kg and m ²	15%
5408.33.00	Of yarns of different colours	25%	kg and m ²	15%
5408.34.00	Printed	25%	kg and m ²	15%



CHAPTER 55

MAN-MADE STAPLE FIBRES

Note

1. Headings 55.01 and 55.02 apply only to man-made filament tow, consisting of parallel filaments of a uniform length equal to the length of the tow, meeting the following specifications:
 - (a) Length of tow exceeding 2 m;
 - (b) Twist less than 5 turns per metre;
 - (c) Measuring per filament less than 67 decitex;
 - (d) Synthetic filament tow only: the tow must be drawn, that is to say, be incapable of being stretched by more than 100% of its length;
 - (e) Total measurement of tow more than 20,000 decitex.

Tow of a length not exceeding 2 m is to be classified in heading 55.03 or 55.04.



HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
55.01	Synthetic filament tow.			
5501.10.00	Of nylon or other polyamides	5%	Kg	15%
5501.20.00	Of polyesters	5%	Kg	15%
5501.30.00	Acrylic or modacrylic	5%	Kg	15%
5501.40.00	Of polypropylene	5%	Kg	15%
5501.90.00	Other	5%	Kg	15%
5502.00.00	Artificial filament tow.	5%	Kg	15%
55.03	Synthetic staple fibres, not carded, combed or otherwise processed for spinning.			
	Of nylon or other polyamides:			
5503.11.00	Of aramids	5%	Kg	15%
5503.19.00	Other	5%	Kg	15%
5503.20.00	Of polyesters	5%	Kg	15%
5503.30.00	Acrylic or modacrylic	5%	Kg	15%
5503.40.00	Of polypropylene	5%	Kg	15%
5503.90.00	Other	5%	Kg	15%
55.04	Artificial staple fibres, not carded, combed or otherwise processed for spinning.			
5504.10.00	Of viscose rayon	5%	Kg	15%
5504.90.00	Other	5%	Kg	15%
55.05	Waste (including noils, yarn waste and garneted stock) of man-made fibres.			
5505.10.00	Of synthetic fibres	5%	Kg	15%
5505.20.00	Of artificial fibres	5%	Kg	15%
55.06	Synthetic staple fibres, carded, combed or otherwise processed for spinning.			
5506.10.00	Of nylon or other polyamides	5%	Kg	15%
5506.20.00	Of polyesters	5%	Kg	15%
5506.30.00	Acrylic or modacrylic	5%	Kg	15%
5506.90.00	Other	5%	Kg	15%
5507.00.00	Artificial staple fibres, carded, combed or otherwise processed for spinning.	5%	Kg	15%
55.08	Sewing thread of man-made staple fibres, whether or not put up for retail sale.			
5508.10.00	Of synthetic staple fibres:			
5508.10.10	Not put up for retail sale	15%	Kg	15%
5508.10.20	Put up for retail sale	15%	Kg	15%
5508.20.00	Of artificial staple fibres:			
5508.20.10	Not put up for retail sale	15%	Kg	15%
5508.20.20	Put up for retail sale	15%	Kg	15%
55.09	Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale.			
	Containing 85% or more by weight of staple fibres of nylon or other polyamides:			
5509.11.00	Single yarn	15%	Kg	15%
5509.12.00	Multiple (folded) or cabled yarn	15%	Kg	15%
	Containing 85% or more by weight of polyester staple fibres:			
5509.21.00	Single yarn	15%	Kg	15%
5509.22.00	Multiple (folded) or cabled yarn	15%	Kg	15%
	Containing 85% or more by weight of acrylic or modacrylic staple fibres:			
5509.31.00	Single yarn	15%	Kg	15%
5509.32.00	Multiple (folded) or cabled yarn	15%	Kg	15%
	Other yarn, containing 85% or more by weight of synthetic staple fibres:			
5509.41.00	Single yarn	15%	Kg	15%

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
5509.42.00	Multiple (folded) or cabled yarn	15%	Kg	15%
	Other yarn of polyester staple fibres:			
5509.51.00	Mixed mainly or solely with artificial staple fibres	15%	Kg	15%
5509.52.00	Mixed mainly or solely with wool or fine animal hair	15%	Kg	15%
5509.53.00	Mixed mainly or solely with cotton	15%	Kg	15%
5509.59.00	Other	15%	Kg	15%
	Other yarn, of acrylic or modacrylic staple fibres:			
5509.61.00	Mixed mainly or solely with wool or fine animal hair	15%	Kg	15%
5509.62.00	Mixed mainly or solely with cotton	15%	Kg	15%
5509.69.00	Other	25%	Kg	15%
	Other yarn:			
5509.91.00	Mixed mainly or solely with wool or fine animal hair	25%	Kg	15%
5509.92.00	Mixed mainly or solely with cotton	25%	Kg	15%
5509.99.00	Other	15%	Kg	15%
55.10	Yarn (other than sewing thread) of artificial staple fibres, not put up for sale.			
	Containing 85% or more by weight of artificial staple fibres:			
5510.11.00	Single yarn	15%	Kg	15%
5510.12.00	Multiple (folded) or cabled yarn	25%	Kg	15%
5510.20.00	Other yarn, mixed mainly or solely with wool or fine animal hair	15%	Kg	15%
5510.30.00	Other yarn, mixed mainly or solely with cotton	15%	Kg	15%
5510.90.00	Other yarn	15%	Kg	15%
55.11	Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale.			
5511.10.00	Of synthetic staple fibres, containing 85% or more by weight of such fibres	15%	kg	15%
5511.20.00	Of synthetic staple fibres, containing less than 85% by weight of such fibres	15%	kg	15%
5511.30.00	Of artificial staple fibres	15%	kg	15%
55.12	Woven fabrics of synthetic staple fibres, containing 85% or more by weight of synthetic staple fibres.			
	Containing 85% or more by weight of polyester staple fibres:			
5512.11.00	Unbleached or bleached	25%	kg and m ²	15%
5512.19.00	Other	25%	kg and m ²	15%
	Containing 85% or more by weight of acrylic or modacrylic staple fibres:			
5512.21.00	Unbleached or bleached	25%	kg and m ²	15%
5512.29.00	Other	25%	kg and m ²	15%
	Other:			
5512.91.00	Unbleached or bleached	25%	kg and m ²	15%
5512.99.00	Other	25%	kg and m ²	15%
55.13	Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m².			
	Unbleached or bleached:			
5513.11.00	Of polyester staple fibres, plain weave	25%	kg and m ²	15%
5513.12.00	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	25%	kg and m ²	15%
5513.13.00	Other woven fibres of polyester staple fibres	25%	kg and m ²	15%

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
5513.19.00	Other woven fabrics	25%	kg and m ²	15%
	Dyed:			
5513.21.00	Of polyester staple fibres, plain weave	25%	kg and m ²	15%
5513.23.00	Other woven fibres of polyester staple fibres	25%	kg and m ²	15%
5513.29.00	Other woven fabrics	25%	kg and m ²	15%
	Of yarns of different colours:			
5513.31.00	Of polyester staple fibres, plain weave	25%	kg and m ²	15%
5513.39.00	Other woven fabrics	25%	kg and m ²	15%
	Printed:			
5513.41.00	Of polyester staple fibres, plain weave	25%	kg and m ²	15%
5513.49.00	Other woven fabrics	25%	kg and m ²	15%
55.14	Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m².			
	Unbleached or bleached:			
5514.11.00	Of polyester staple fibres, plain weave	25%	kg and m ²	15%
5514.12.00	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	25%	kg and m ²	15%
5514.19.00	Other woven fabrics	25%	kg and m ²	15%
	Dyed:			
5514.21.00	Of polyester staple fibres, plain weave	25%	kg and m ²	15%
5514.22.00	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	25%	kg and m ²	15%
5514.23.00	Other woven fibres of polyester staple fibres	25%	kg and m ²	15%
5514.29.00	Other woven fabrics	25%	kg and m ²	15%
5514.30.00	Of yarns of different colours:	25%	kg and m ²	15%
	Printed:			
5514.41.00	Of polyester staple fibres, plain weave	25%	kg and m ²	15%
5514.42.00	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	25%	kg and m ²	15%
5514.43.00	Other woven fibres of polyester staple fibres	25%	kg and m ²	15%
5514.49.00	Other woven fabrics	25%	kg and m ²	15%
55.15	Other woven fabrics of synthetic staple fibres.			
	Of polyester staple fibres:			
5515.11.00	Mixed mainly or solely with viscose rayon stable fibres	25%	kg and m ²	15%
5515.12.00	Mixed mainly or solely with man-made filaments	25%	kg and m ²	15%
5515.13.00	Mixed mainly or solely with wool or fine animal hair	25%	kg and m ²	15%
5515.19.00	Other	25%	kg and m ²	15%
	Of acrylic or modacrylic staple fibres:			
5515.21.00	Mixed mainly or solely with man-made filaments	25%	kg and m ²	15%
5515.22.00	Mixed mainly or solely with wool or fine animal hair	25%	kg and m ²	15%
5515.29.00	Other	25%	kg and m ²	15%
	Of woven fabrics:			
5515.91.00	Mixed mainly or solely with man-made filaments	25%	kg and m ²	15%
5515.99.00	Other	25%	kg and m ²	15%
55.16	Woven fabrics of artificial staple fibres.			
	Containing 85% or more by weight of artificial stable fibres:			
5516.11.00	Unbleached or bleached	25%	kg and m ²	15%
5516.12.00	Dyed	25%	kg and m ²	15%
5516.13.00	Of yarns of different colours	25%	kg and m ²	15%
5516.14.00	Printed	25%	kg and m ²	15%

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
	Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with man-made filaments:			
5516.21.00	Unbleached or bleached	25%	kg and m ²	15%
5516.22.00	Dyed	25%	kg and m ²	15%
5516.23.00	Of yarns of different colours	25%	kg and m ²	15%
5516.24.00	Printed	25%	kg and m ²	15%
	Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair:			
5516.31.00	Unbleached or bleached	25%	kg and m ²	15%
5516.32.00	Dyed	25%	kg and m ²	15%
5516.33.00	Of yarns of different colours	25%	kg and m ²	15%
5516.34.00	Printed	25%	kg and m ²	15%
	Containing less than 85% by weight of artificial staple fibres mixed mainly or solely with cotton:			
5516.41.00	Unbleached or bleached	25%	kg and m ²	15%
5516.42.00	Dyed	25%	kg and m ²	15%
5516.43.00	Of yarns of different colours	25%	kg and m ²	15%
5516.44.00	Printed	25%	kg and m ²	15%
	Other:			
5516.91.00	Unbleached or bleached	25%	kg and m ²	15%
5516.92.00	Dyed	25%	kg and m ²	15%
5516.93.00	Of yarns of different colours	25%	kg and m ²	15%
5516.94.00	Printed	25%	kg and m ²	15%



CHAPTER 56

WADDING, FELT AND NONWOVENS; SPECIAL YARNS; TWINE, CORDAGE, ROPES AND CABLES AND ARTICLES THEREOF

Notes

1. This Chapter does not cover:
 - (a) Wadding, felt or nonwovens, impregnated, coated or covered with substances or preparations (for example, perfumes or cosmetics of Chapter 33, soaps or detergents of heading 34.01, polishes, creams or similar preparations of heading 34.05, fabric softeners of heading 38.09) where the textile material is present merely as a carrying medium;
 - (b) Textile products of heading 58.11;

- (c) Natural or artificial abrasive powder or grain, on a backing of felt or nonwovens (heading 68.05);
 - (d) Agglomerated or reconstituted mica, on a backing of felt or nonwovens (heading 68.14); or
 - (e) Metal foil on a backing of felt or nonwovens (generally Section XIV or XV).
2. The term "felt" includes needleloom felt and fabrics consisting of a web of textile fibres the cohesion of which has been enhanced by a stitch-bonding process using fibres from the web itself.
3. Headings 56.02 and 56.03 cover respectively felt and nonwovens, impregnated, coated, covered or laminated with plastics or rubber whatever the nature of these materials (compact or cellular).

Heading 56.03 also includes nonwovens in which plastics or rubber forms the bonding substance.

Headings 56.02 and 56.03 do not, however, cover:

- (a) Felt impregnated, coated, covered or laminated with plastics or rubber, containing 50% or less by weight of textile material or felt completely embedded in plastics or rubber (Chapter 39 or 40);
 - (b) Nonwovens, either completely embedded in plastics or rubber, or entirely coated or covered on both sides with such materials, provided that such coating or covering can be seen with the naked eye with no account being taken of any resulting change of colour (Chapter 39 or 40); or
 - (c) Plates, sheets or strip of cellular plastics or cellular rubber combined with felt or nonwovens, where the textile material is present merely for reinforcing purposes (Chapter 39 or 40).
4. Heading 56.04 does not cover textile yarn, or strip or the like of heading 54.04 or 54.05, in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55); for the purpose of this provision, no account should be taken of any resulting change of colour.



HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
56.01	Wadding of textile materials and articles thereof; textile fibres not exceeding 5 mm in length (flock), textile dust and mill neps.			
5601.10.00	Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles, of wadding:			
5601.10.10	Sanitary towels and tampons	0%	kg and m ³	5%
	Napkins and napkin liners for babies	0%	kg and m ³	5%
5601.10.90	Other	20%	kg and m ³	15%
5601.20.00	Wadding; other articles of wadding:			
5601.21.00	Of cotton:			
5601.21.10	Wadding for use in the manufacture of sanitary towels and tampons	15%	kg and m ³	15%
5601.21.20	Rolls of wadding for cigarette filter tips	15%	kg and m ³	15%
5601.21.30	Articles of wadding	20%	kg and m ³	15%
5601.21.90	Other	15%	kg and m ³	15%
5601.22.00	Of man-made fibres:			
5601.22.10	Wadding for use in the manufacture of sanitary towels and tampons	15%	kg and m ³	15%
5601.22.20	Rolls of wadding for cigarette filter tips	15%	kg and m ³	15%
5601.22.30	Articles of wadding	20%	kg and m ³	15%
5601.22.90	Other	15%	kg and m ³	15%
5601.29.00	Other:			
5601.29.10	Wadding for use in the manufacture of sanitary towels and tampons	15%	kg and m ³	15%
5601.29.20	Rolls of wadding for cigarette filter tips	15%	kg and m ³	15%
5601.29.30	Articles of wadding	20%	kg and m ³	15%
5601.29.90	Other	15%	kg and m ³	15%
5601.30.00	Textile flock and dust and mill neps	15%	kg and m ³	15%
56.02	Felt, whether or not impregnated, coated, covered or laminated.			
5602.10.00	Needleloom felt and stitch-bonded fibre fabrics	20%	kg and m ³	15%
5602.20.00	Other felt, not impregnated, coated, covered or laminated:			
5602.21.00	Of wool or fine animal hair	20%	kg and m ³	15%
5602.29.00	Of other textile materials	20%	kg and m ³	15%
5602.90.00	Other	5%	kg and m ³	15%
56.03	Nonwovens, whether or not impregnated, coated, covered or laminated.			
	Of man-made filaments:			
5603.11.00	Weighing not more than 25 g/m ²	25%	kg and m ²	15%
5603.12.00	Weighing more than 25 g/m ² but not more than 70 g/m ²	25%	kg and m ²	15%
5603.13.00	Weighing more than 70 g/m ² but not more than 150 g/m ²	25%	kg and m ²	15%
5603.14.00	Weighing more than 150 g/m ²	25%	kg and m ²	15%
	Other:			
5603.91.00	Weighing not more than 25 g/m ²	25%	kg and m ²	15%
5603.92.00	Weighing more than 25 g/m ² but not more than 70 g/m ²	25%	kg and m ²	15%
5603.93.00	Weighing more than 70 g/m ² but not more than 150 g/m ²	25%	kg and m ²	15%
5603.94.00	Weighing more than 150 g/m ²	25%	kg and m ²	15%
56.04	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading			

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
	54.04 or 54.05, impregnated, coated, covered or sheathed with rubber or plastics.			
5604.10.00	Rubber thread and cord, textile covered	15%	kg and m ³	15%
5604.90.00	Other	15%	kg and m ³	15%
5605.00.00	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal.	15%	kg and m ³	15%
5606.00.00	Gimped yarn, and strip and the like of heading 54.04 or 54.05, gimped (other than those of heading 56.05 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn.	15%	kg and m ³	15%
56.07	Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics.			
	Of sisal or other textile fibres of the genus <i>Agave</i> :			
5607.21.00	Binder and baler twine	15%	kg and m ³	15%
5607.29.00	Other:			
5607.29.10	Other twine and ropes	15%	kg and m ³	15%
5607.29.90	Other	5%	kg and m ³	15%
	Of polyethylene or polypropylene:			
5607.41.00	Binder or baler twine	15%	kg and m ³	15%
5607.49.00	Other:			
5607.49.10	Twine and ropes	15%	kg and m ³	15%
5607.49.90	Other	5%	kg and m ³	15%
5607.50.00	Of other synthetic fibres:			
5607.50.10	Twine and ropes	0%	kg and m ³	5%
5607.50.90	Other	0%	kg and m ³	5%
5607.90.00	Other:			
5607.90.10	Twine and ropes	0%	kg and m ³	5%
5607.90.90	Other	0%	kg and m ³	5%
56.08	Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials.			
	Of man-made textile materials:			
5608.11.00	Made up fishing nets	0%	kg and m ³	5%
5608.19.00	Other:			
5608.19.10	Net shopping bags	10%	kg and m ³	15%
5608.19.90	Other	5%	kg and m ³	15%
5608.90.00	Other:			
5608.90.10	Made up fishing nets	0%	kg and m ³	5%
5608.90.20	Net shopping bags	10%	kg and m ³	15%
5608.90.90	Other	10%	kg and m ³	15%
5609.00.00	Articles of yarn, strip or the like of heading 54.04 or 5405.00, twine, cordage, rope or cables, not elsewhere specified or included.	20%	kg and m ³	15%



CHAPTER 57

CARPETS AND OTHER TEXTILE FLOOR COVERINGS

Notes

1. For the purposes of this Chapter, the term "carpets and other textile floor coverings" means floor coverings in which textile materials serve as the exposed surface of the article when in use and includes articles having the characteristics of textile floor coverings but intended for use for other purposes.
2. This Chapter does not cover floor covering underlays.



HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
5701.00.00	Carpets and other textile floor covering, knotted, whether or not made up.			
5701.10.00	Of wool or fine animal hair	30%	kg and m ²	15%
5701.90.00	Of other textile materials	30%	kg and m ²	15%
57.02	Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs.			
5702.10.00	"Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs	30%	kg and m ²	15%
5702.20.00	Floor coverings of coconut fibres (coir) Other, of pile construction, not made up:	30%	kg and m ²	15%
5702.31.00	Of wool or fine animal hairs	30%	kg and m ²	15%
5702.32.00	Of man-made textile materials	30%	kg and m ²	15%
5702.39.00	Of other textile materials Other, of pile construction, made up:	30%	kg and m ²	15%
5702.41.00	Of wool or fine animal hairs	30%	kg and m ²	15%
5702.42.00	Of man-made textile materials	30%	kg and m ²	15%
5702.49.00	Of other textile materials	30%	kg and m ²	15%
5702.50.00	Other, not of pile construction, not made up: Other, not of pile construction, made up:	30%	kg and m ²	15%
5702.91.00	Of wool or fine animal hairs	30%	kg and m ²	15%
5702.92.00	Of man-made textile materials	30%	kg and m ²	15%
5702.99.00	Of other textile materials	30%	kg and m ²	15%
57.03	Carpets and other textile floor coverings, tufted, whether or not made up.			
5703.10.00	Of wool or fine animal hair	30%	kg and m ²	15%
5703.20.00	Of nylon or other polyamides	30%	kg and m ²	15%
5703.30.00	Of other man-made textile materials	30%	kg and m ²	15%
5703.90.00	Of other textile materials	30%	kg and m ²	15%
57.04	Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up.			
5704.10.00	Tiles, having a maximum surface area of 0.3 m ²	30%	kg and m ²	15%

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
5704.90.00	Other	30%	kg and m ²	15%
5705.00.00	Other carpets and other textile floor coverings, whether or not made up.	30%	kg and m ²	15%



CHAPTER 58

SPECIAL WOVEN FABRICS; TUFTED TEXTILE FABRICS; LACE; TAPESTRIES; TRIMMINGS; EMBROIDERY

Notes

1. This Chapter does not apply to textile fabrics referred to in Note 1 to Chapter 59, impregnated, coated, covered or laminated, or to other goods of Chapter 59.
2. Heading 58.01 also includes woven weft pile fabrics, which have not yet had the floats cut, at which stage they have no pile standing up.
3. For the purposes of heading 58.03 "gauze" means a fabric with a warp composed wholly or in part of standing or ground threads and crossing or doup threads which cross the standing or ground threads making a half turn, a complete turn or more to form loops through which weft threads pass.
4. Heading 58.04 does not apply to knotted net fabrics of twine, cordage or rope, of heading 56.08.
5. For the purposes of heading 58.06, the expression "narrow woven fabrics" means:
 - (a) Woven fabrics of a width not exceeding 30 cm, whether woven as such or cut from wider pieces, provided with selvages (woven, gummed or otherwise made) on both edges;
 - (b) Tubular woven fabrics of a flattened width not exceeding 30 cm; and
 - (c) Bias binding with folded edges, of a width when unfolded not exceeding 30 cm.

Narrow woven fabrics with woven fringes are to be classified in heading 58.08.

6. In heading 58.10, the expression "embroidery" means, *inter alia*, embroidery with metal or glass thread on a visible ground of textile fabric, and sewn appliqué work of sequins, beads or ornamental motifs of textile or other materials. The heading does not apply to needlework tapestry (heading 5805.00.00)
7. In addition to the products of heading 5809.00.00, this Chapter also includes articles made of metal thread and of a kind used in apparel, as furnishing fabrics or for similar purposes.



HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
58.01	Woven pile fabrics and chenille fabrics, other than fabrics of heading 58.02 or 58.06.			
5801.10.00	Of wool or fine animal hair	25%	kg and m ²	15%
	Of cotton:			
5801.21.00	Uncut weft pile fabrics	25%	kg and m ²	15%
5801.22.00	Cut corduroy	25%	kg and m ²	15%
5801.23.00	Other weft pile fabrics	25%	kg and m ²	15%
5801.24.00	Warp pile fabrics, épinglé (uncut)	25%	kg and m ²	15%
5801.25.00	Warp pile fabrics, cut	25%	kg and m ²	15%
5801.26.00	Chenille fabrics	25%	kg and m ²	15%
	Of man-made fibres:			
5801.31.00	Uncut weft pile fabrics	25%	kg and m ²	15%
5801.32.00	Cut corduroy	25%	kg and m ²	15%
5801.33.00	Other weft pile fabrics	25%	kg and m ²	15%
5801.34.00	Warp pile fabrics, épinglé (uncut)	25%	kg and m ²	15%
5801.35.00	Warp pile fabrics, cut	25%	kg and m ²	15%
5801.36.00	Chenille fabrics	25%	kg and m ²	15%
5801.90.00	Of other textile materials	25%	kg and m ²	15%
58.02	Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading 58.06; tufted textile fabrics, other than products of heading 57.03.			
	Terry towelling and similar woven terry fabrics, of cotton:			
5802.11.00	Unbleached	25%	kg and m ²	15%
5802.19.00	Other	25%	kg and m ²	15%
5802.20.00	Terry towelling and similar woven terry fabrics, of other textile material	25%	kg and m ²	15%
5802.30.00	Tufted textile fabrics	25%	kg and m ²	15%
5803.00.00	Gauze, other than narrow fabrics of heading 58.06.	25%	kg and m ²	15%
58.04	Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of heading 60.02 to 60.06.			
5804.10.00	Tulles and other net fabrics	25%	kg and m ²	15%
	Mechanically made lace:			
5804.21.00	Of man-made fibres	25%	kg	15%
5804.29.00	Of other textile materials	25%	kg	15%
5804.30.00	Hand-made lace	25%	kg	15%

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
5805.00.00	Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up.	25%	kg and m ²	15%
58.06	Narrow woven fabrics, other than goods of heading 58.07; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs).			
5806.10.00	Woven pile fabrics (including terry toweling and similar terry fabrics) and chenille fabrics	25%	kg and m ²	15%
5806.20.00	Other woven fabrics, containing by weight 5% or more of elastomeric yarn or rubber thread	25%	kg and m ²	15%
	Other woven fabrics:			
5806.31.00	Of cotton	25%	kg and m ²	15%
5806.32.00	Of man-made fibres	25%	kg and m ²	15%
5806.39.00	Of other textile materials	25%	kg and m ²	15%
5806.40.00	Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	25%	kg and m ²	15%
58.07	Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered.			
5807.10.00	Woven	25%	kg	15%
5807.90.00	Other	25%	kg	15%
58.08	Braids in the piece: ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles.			
5808.10.00	Braids in the piece	25%	kg	15%
5808.90.00	Other	25%	kg	15%
5809.00.00	Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 5605.00, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included.	25%	kg and m ²	15%
58.10	Embroidery in the piece, in strips or in motifs.			
5810.10.00	Embroidery without visible ground	25%	kg	15%
	Other embroidery:			
5810.91.00	Of cotton	25%	kg	15%
5810.92.00	Of man-made fibres	25%	kg	15%
5810.99.00	Of other textile materials	25%	kg	15%
5811.00.00	Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading 58.10.	25%	kg and m ²	15%



CHAPTER 59

IMPREGNATED, COATED, COVERED OR LAMINATED TEXTILE FABRICS; TEXTILE ARTICLES OF A KIND SUITABLE FOR INDUSTRIAL USE

Notes

1. Except where the context otherwise requires, for the purposes of this Chapter the expression "textile fabrics" applies only to the woven fabrics of Chapters 50 to 55 and headings 5803.00.00 and 58.06, the braids and ornamental trimmings in the piece of heading 58.08 and the knitted or crocheted fabrics of headings 60.02 to 60.06.
2. Heading 59.03 applies to:
 - (a) Textile fabrics, impregnated, coated, covered or laminated with plastics, whatever the weight per square metre and whatever the nature of the plastic material (compact or cellular), other than:
 - (1) Fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55, 58 or 60); for the purpose of this provision, no account should be taken of any resulting change of colour;
 - (2) Products which cannot, without fracturing, be bent manually around a cylinder of a diameter of 7 mm, at a temperature between 15°C and 30°C (usually Chapter 39);
 - (3) Products in which the textile fabric is either completely embedded in plastics or entirely coated or covered on both sides with such material, provided that such coating or covering can be seen with the naked eye with no account being taken of any resulting change of colour (Chapter 39);
 - (4) Fabrics partially coated or partially covered with plastics and bearing designs resulting from these treatments (usually Chapters 50 to 55, 58 or 60);
 - (5) Plates, sheets or strip of cellular plastics, combined with textile fabric, where the textile fabric is present merely for reinforcing purposes (Chapter 39); or
 - (6) Textile products of heading 5811.00.00;
 - (b) Fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with plastics, of heading 56.04; and
3. For the purposes of heading 59.05, the expression "textile wall coverings" applies to products in rolls, of a width of not less than 45 cm, suitable for wall or ceiling decoration, consisting of a textile surface which has been fixed on a backing or has been treated on the back (impregnated or coated to permit pasting).

This heading does not, however, apply to wall coverings consisting of textile flock or dust fixed directly on a backing of paper (heading 48.14) or on a textile backing (generally heading 5907.00.00).

4. For the purposes of heading 59.06, the expression "rubberised textile fabrics" means:
 - (a) Textile fabrics impregnated, coated, covered or laminated with rubber,
 - (i) Weighing not more than 1,500 g/m²; or
 - (ii) Weighing more than 1,500 g/m² and containing more than 50% by weight of textile material;
 - (b) Fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with rubber, of heading 56.04; and
 - (c) Fabrics composed of parallel textile yarns agglomerated with rubber, irrespective of their weight per square metre.

This heading does not, however, apply to plates, sheets or strip of cellular rubber, combined with textile fabric, where the textile fabric is present merely for reinforcing purposes (Chapter 40), or textile products of heading 58.11.

5. Heading 5907.00.00 does not apply to:
 - (a) Fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55, 58 or 60); for the purpose of this provision, no account should be taken of any resulting change of colour;
 - (b) Fabrics painted with designs (other than painted canvas being theatrical scenery, studio back-cloths or the like);
 - (c) Fabrics partially covered with flock, dust, powdered cork or the like and bearing designs resulting from these treatments; however, imitation pile fabrics remain classified in this heading;
 - (d) Fabrics finished with normal dressings having a basis of amylaceous or similar substances;
 - (e) Wood veneered on a backing of textile fabrics (heading 44.08);
 - (f) Natural or artificial abrasive powder or grain, on a backing of textile fabrics (heading 68.05);
 - (g) Agglomerated or reconstituted mica, on a backing of textile fabrics (heading 68.14); or
 - (h) Metal foil on a backing of textile fabrics (generally Section XIV or XV).

6. Heading 5910.00.00 does not apply to:
- (a) Transmission or conveyor belting, of textile material, of a thickness of less than 3 mm; or
 - (b) Transmission or conveyor belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber (heading 40.10).
7. Heading 59.11 applies to the following goods, which do not fall in any other heading of Section XI:
- (a) Textile products in the piece, cut to length or simply cut to rectangular (including square) shape (other than those having the character of the products of headings 5908.00.00 to 5910.00.00), the following only:
 - (i) Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams);
 - (ii) Bolting cloth;
 - (iii) Straining cloth of a kind used in oil presses or the like, of textile material or of human hair;
 - (iv) Flat woven textile fabrics with multiple warp or weft, whether or not felted, impregnated or coated, of a kind used in machinery or for other technical purposes;
 - (v) Textile fabrics reinforced with metal, of a kind used for technical purposes;
 - (vi) Cords, braids and the like, whether or not coated, impregnated or reinforced with metal, of a kind used in industry as packing or lubricating materials;
 - (b) Textile articles (other than those of headings 59.08 to 59.10) of a kind used for technical purposes (for example, textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestos-cement), gaskets, washers, polishing discs and other machinery parts).



HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
59.01	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations.			
5901.10.00	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like	25%	kg	15%
5901.90.00	Other	25%	kg	15%
59.02	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon.			
5902.10.00	Of nylon or other polyamides	25%	kg	15%
5902.20.00	Of polyesters	25%	kg	15%
5902.90.00	Other	25%	kg	15%
59.03	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 59.02.			
5903.10.00	With poly (vinyl chloride)	25%	kg	15%
5903.20.00	With polyurethane	25%	kg	15%
5903.90.00	Other	25%	kg	15%
59.04	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape.			
5904.10.00	Linoleum	10%	kg and m ²	15%
5904.90.00	Other	10%	kg and m ²	15%
5905.00.00	Textile wall coverings.	25%	kg and m ²	15%
59.06	Rubberised textile fabrics, other than those of heading 59.02.			
5906.10.00	Adhesive tape of a width not exceeding 20 cm Other:	25%	kg	15%
5906.91.00	Knitted or crocheted	25%	kg and m ²	15%
5906.99.00	Other	25%	kg	15%
5907.00.00	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like.	25%	kg	15%
5908.00.00	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated.	25%	kg	15%
5909.00.00	Textile hose piping and similar textile tubing, with or without lining, armour or accessories of other materials.	25%	kg	15%
5910.00.00	Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material.	25%	kg	15%
59.11	Textile products and articles, for technical uses, specified in Note 7 to this Chapter.			
5911.10.00	Textile fabrics, felt and felt-lined woven	25%	kg	15%

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
5911.20.00	fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams) Bolting cloth, whether or not made up	25%	kg	15%
5911.31.00	Textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestos-cement): Weighing less than 650 g/m ²	25%	kg	15%
5911.32.00	Weighing 650 g/m ² or more	25%	kg	15%
5911.40.00	Straining cloth of a kind used in oil presses or the like, including that of human hair	25%	kg	15%
5911.90.00	Other	25%	kg	15%



CHAPTER 60

KNITTED OR CROCHETED FABRICS

Notes

1. This Chapter does not cover:
 - (a) Crochet lace of heading 58.04;
 - (b) Labels, badges or similar articles, knitted or crocheted, of heading 58.07; or
 - (c) Knitted or crocheted fabrics, impregnated, coated, covered or laminated, of Chapter 59. However, knitted or crocheted pile fabrics, impregnated, coated, covered or laminated, remain classified in heading 60.01.
2. This Chapter also includes fabrics made of metal thread and of a kind used in apparel, as furnishing fabrics or for similar purposes.
3. Throughout the Nomenclature any reference to "knitted" goods includes a reference to stitch-bonded goods in which the chain stitches are formed of textile yarn.



HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
60.01	Pile fabrics, including “long pile” fabrics and terry fabrics, knitted or crocheted.			
6001.10.00	“Long pile” fabrics	25%	kg and m ²	15%
	Looped pile fabrics:			
6001.21.00	Of cotton	25%	kg and m ²	15%
6001.22.00	Of man-made fibres	25%	kg and m ²	15%
6001.29.00	Of other textile materials	25%	kg and m ²	15%
	Other:			
6001.91.00	Of cotton	25%	kg and m ²	15%
6001.92.00	Of man-made fibres	25%	kg and m ²	15%
6001.99.00	Of other textile materials	25%	kg and m ²	15%
60.02	Knitted or crocheted fabrics of a width not exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread, other than those of heading 60.01.			
6002.40.00	Containing by weight 5% or more of elastomeric yarn but not containing rubber thread	25%	kg and m ²	15%
6002.90.00	Other	25%	kg and m ²	15%
60.03	Knitted or crocheted fabrics of a width not exceeding 30 cm, other than those of heading 60.01 or 60.02.			
6003.10.00	Of wool or fine animal hair	25%	kg and m ²	15%
6003.20.00	Of cotton	25%	kg and m ²	15%
6003.30.00	Of synthetic fibres	25%	kg and m ²	15%
6003.40.00	Of artificial fibres	25%	kg and m ²	15%
6003.90.00	Other	25%	kg and m ²	15%
60.04	Knitted or crocheted fabrics of a width exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread, other than those of heading 60.01.			
6004.10.00	Containing by weight 5% or more of elastomeric yarn but not containing rubber thread.	25%	kg and m ²	15%
6004.90.00	Other	25%	kg and m ²	15%
60.05	Warp knit fabrics (including those made on galloon knitting machines), other than those of headings 60.01 to 60.04.			
	Of cotton:			
6005.21.00	Unbleached or bleached	25%	kg and m ²	15%
6005.22.00	Dyed	25%	kg and m ²	15%
6005.23.00	Of yarns of different colours	25%	kg and m ²	15%
6005.24.00	Printed	25%	kg and m ²	15%
	Of synthetic fibres:			
6005.31.00	Unbleached or bleached	25%	kg and m ²	15%
6005.32.00	Dyed	25%	kg and m ²	15%
6005.33.00	Of yarns of different colours	25%	kg and m ²	15%
6005.34.00	Printed	25%	kg and m ²	15%
	Of artificial fibres:			
6005.41.00	Unbleached or bleached.	25%	kg and m ²	15%
6005.42.00	Dyed	25%	kg and m ²	15%
6005.43.00	Of yarns of different colours	25%	kg and m ²	15%
6005.44.00	Printed	25%	kg and m ²	15%
6005.90.00	Other	25%	kg and m ²	15%
60.06	Other knitted or crocheted fabrics.			
6006.10.00	Of wool or fine animal hair	25%	kg and m ²	15%
	Of cotton:			
6006.21.00	Unbleached or bleached	25%	kg and m ²	15%
6006.22.00	Dyed	25%	kg and m ²	15%

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
6006.23.00	Of yarns of different colours	25%	kg and m ²	15%
6006.24.00	Printed	25%	kg and m ²	15%
	Of synthetic fibres:			
6006.31.00	Unbleached or bleached	25%	kg and m ²	15%
6006.32.00	Dyed	25%	kg and m ²	15%
6006.33.00	Of yarns of different colours	25%	kg and m ²	15%
6006.34.00	Printed	25%	kg and m ²	15%
	Of artificial fibres:			
6006.41.00	Unbleached or bleached	25%	kg and m ²	15%
6006.42.00	Dyed	25%	kg and m ²	15%
6006.43.00	Of yarns of different colours	25%	kg and m ²	15%
6006.44.00	Printed	25%	kg and m ²	15%
6006.90.00	Other	25%	kg and m ²	15%



CHAPTER 61

ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, KNITTED OR CROCHETED

Notes

1. This Chapter applies only to made up knitted or crocheted articles.
2. This Chapter does not cover:
 - (a) Goods of heading 62.12;
 - (b) Worn clothing or other worn articles of heading 63.09; or
 - (c) Orthopaedic appliances, surgical belts, trusses or the like (heading 90.21).
3. For the purposes of headings 61.03 and 61.04:
 - (a) The term "suit" means a set of garments composed of two or three pieces made up, in respect of their outer surface, in identical fabric and comprising:
 - one suit coat or jacket the outer shell of which, exclusive of sleeves, consists of four or more panels, designed to cover the upper part of the body, possibly with a tailored waistcoat in addition whose front is made from the same fabric as the outer surface of the other components of the set and whose back is made from the same fabric as the lining of the suit coat or jacket; and
 - one garment designed to cover the lower part of the body and consisting of trousers, breeches or shorts (other than swimwear), a skirt or a divided skirt, having neither braces nor bibs.

All of the components of a "suit" must be of the same fabric construction, colour and composition; they must also be of the same style and of corresponding or compatible size. However, these components may have piping (a strip of fabric sewn into the seam) in a different fabric.

If several separate components to cover the lower part of the body are presented together (for example, two pairs of trousers or trousers and shorts, or a skirt or divided skirt and trousers), the constituent lower part shall be one pair of trousers or, in the case of women's or girls' suits, the skirt or divided skirt, the other garments being considered separately.

The term "suit" includes the following sets of garments, whether or not they fulfill all the above conditions:

- morning dress, comprising a plain jacket (cutaway) with rounded tails hanging well down at the back and striped trousers;
 - evening dress (tailcoat), generally made of black fabric, the jacket of which is relatively short at the front, does not close and has narrow skirts cut in at the hips and hanging down behind;
 - dinner jacket suits, in which the jacket is similar in style to an ordinary jacket (though perhaps revealing more of the shirt front), but has shiny silk or imitation silk lapels.
- (b) The term "ensemble" means a set of garments (other than suits and articles of heading 61.07, 61.08 or 61.09), composed of several pieces made up in identical fabric, put up for retail sale, and comprising:
- one garment designed to cover the upper part of the body, with the exception of pullovers which may form a second upper garment in the sole context of twin sets, and of waistcoats which may also form a second upper garment, and
 - one or two different garments, designed to cover the lower part of the body and consisting of trousers, bib and brace overalls, breeches, shorts (other than swimwear), a skirt or a divided skirt.

All of the components of an ensemble must be of the same fabric construction, style, colour and composition; they also must be of corresponding or compatible size. The term "ensemble" does not apply to track suits or ski suits, of heading 61.12.

4. Headings 61.05 and 61.06 do not cover garments with pockets below the waist, with a ribbed waistband or other means of tightening at the bottom of the garment, or garments having an average of less than 10 stitches per linear centimetre in each direction counted on an area measuring at least 10 cm x 10 cm. Heading 61.05 does not cover sleeveless garments.
5. Heading 61.09 does not cover garments with a drawstring, ribbed waistband or other means of tightening at the bottom of the garment.
6. For the purposes of heading 61.11:
 - (a) The expression "babies' garments and clothing accessories" means articles for young children of a body height not exceeding 86 cm; it also covers babies' napkins;
 - (b) Articles, which are, *prima facie*, classifiable both in heading 61.11 and in other headings of this Chapter are to be classified in heading 61.11.
7. For the purposes of heading 61.12, "ski suits" means garments or sets of garments which, by their general appearance and texture, are identifiable as

intended to be worn principally for skiing (cross-country or alpine). They consist either of:

- (a) a "ski overall", that is, a one-piece garment designed to cover the upper and the lower parts of the body; in addition to sleeves and a collar the ski overall may have pockets or footstraps; or
- (b) a "ski ensemble", that is, a set of garments composed of two or three pieces, put up for retail sale and comprising:
 - one garment such as an anorak, wind-cheater, wind-jacket or similar article, closed by a slide fastener (zipper), possibly with a waistcoat in addition, and
 - one pair of trousers whether or not extending above waist-level, one pair of breeches or one bib and brace overall.

The "ski ensemble" may also consist of an overall similar to the one mentioned in paragraph (a) and a type of padded, sleeveless jacket worn over the overall.

All the components of a "ski ensemble" must be made up in a fabric of the same texture, style and composition whether or not of the same colour; they also must be of corresponding or compatible size.

- 8. Garments, which are, *prima facie*, classifiable both in heading 6113.00 and in other headings of this Chapter, excluding heading 61.11, are to be classified in heading 61.13.
- 9. Garments to this Chapter designed for left over right closure at the front shall be regarded as men's or boys' garments, and those designed for right over left closure at the front as women's or girls' garments. These provisions do not apply where the cut of the garment clearly indicates that it is designed for one or other of the sexes.

Garments which cannot be identified as either men's or boys' garments or as women's or girls' garments are to be classified in the headings covering women's or girls' garments.

- 10. Articles of this Chapter may be made of metal thread.



HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
61.01	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.03.			
6101.20.00	Of cotton	30%	kg and u	15%
6101.30.00	Of man-made fibres	30%	kg and u	15%
6101.90.00	Of other textile materials	30%	kg and u	15%
61.02	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.04.			
6102.10.00	Of wool or fine animal hair	30%	kg and u	15%
6102.20.00	Of cotton	30%	kg and u	15%
6102.30.00	Of man-made fibres	30%	kg and u	15%
6102.90.00	Of other textile materials	30%	kg and u	15%
61.03	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.			
6103.10.00	Suits			
6103.10.10	Shirt-jac suits	30%	kg and u	15%
6103.10.90	Other	30%	kg and u	15%
6103.22.00	Of cotton	30%	kg and u	15%
	Ensembles:			
6103.23.00	Of synthetic fibres	30%	kg and u	15%
6103.29.00	Of other textile materials	30%	kg and u	15%
	Jackets and blazers:			
6103.31.00	Of wool or fine animal hair:			
6103.31.10	Shirt-jac or shirt-jac suits	30%	kg and u	15%
6103.31.90	Other	30%	kg and u	15%
6103.32.00	Of cotton:			
6103.32.10	Shirt-jac suits	30%	kg and u	15%
6103.32.90	Other	30%	kg and u	15%
6103.33.00	Of synthetic fibres:			
6103.33.10	Shirt-jac suits	30%	kg and u	15%
6103.33.90	Other	30%	kg and u	15%
6103.39.00	Of other textile materials:			
6103.39.10	Shirt-jacs	30%	kg and u	15%
6103.39.90	Other	30%	kg and u	15%
	Trousers, bib and brace overalls, breeches and shorts:			
6103.41.00	Of wool or fine animal hair:			
6103.41.10	Trousers and shorts	30%	kg and u	15%
6103.41.90	Other	30%	kg and u	15%
6103.42.00	Of cotton:			
6103.42.10	Trousers and shorts	30%	kg and u	15%
6103.42.90	Other	30%	kg and u	15%
6103.43.00	Of synthetic fibres:			
6103.43.10	Trousers and shorts	30%	kg and u	15%
6103.43.90	Other	30%	kg and u	15%
6103.49.00	Of other textile materials:			
6103.49.10	Trousers and shorts	30%	kg and u	15%
6103.49.90	Other	30%	kg and u	15%
61.04	Women's or girls' suits, ensembles, jackets,			

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
	blazers, dresses, skirts, divided skirts, trousers, bib and braces overalls, breeches and shorts (other than swimwear), knitted or crocheted.			
6104.10.00	Suits:			
6104.13.00	Of synthetic fibres	30%	kg and u	15%
6104.19.00	Of other textile materials	30%	kg and u	15%
	Ensembles:			
6104.22.00	Of cotton	30%	kg and u	15%
6104.23.00	Of synthetic fibres	30%	kg and u	15%
6104.29.00	Of other textile materials	30%	kg and u	15%
	Jackets and blazers:			
6104.31.00	Of wool or fine animal hair	30%	kg and u	15%
6104.32.00	Of cotton	30%	kg and u	15%
6104.33.00	Of synthetic fibres	30%	kg and u	15%
6104.39.00	Of other textile materials	30%	kg and u	15%
	Dresses:			
6104.41.00	Of wool or fine animal hair	30%	kg and u	15%
6104.42.00	Of cotton	30%	kg and u	15%
6104.43.00	Of synthetic fibres	30%	kg and u	15%
6104.44.00	Of artificial fibres	30%	kg and u	15%
6104.49.00	Of other textile materials	30%	kg and u	15%
	Skirts and divided skirts:			
6104.51.00	Of wool or fine animal hair	30%	kg and u	15%
6104.52.00	Of cotton	30%	kg and u	15%
6104.53.00	Of synthetic fibres	30%	kg and u	15%
6104.59.00	Of other textile materials	30%	kg and u	15%
	Trousers, bib and brace overalls, breeches and shorts:			
6104.61.00	Of wool or fine animal hair	30%	kg and u	15%
6104.62.00	Of cotton	30%	kg and u	15%
6104.63.00	Of synthetic fibres	30%	kg and u	15%
6104.69.00	Of other textile materials	30%	kg and u	15%
61.05	Men's or boys' shirts knitted or crocheted.			
6105.10.00	Of cotton	30%	kg and u	15%
6105.20.00	Of man-made fibres	30%	kg and u	15%
6105.90.00	Of other textile materials	30%	kg and u	15%
61.06	Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted.			
6106.10.00	Of cotton:			
6106.10.10	Blouses and shirt-blouses	30%	kg and u	15%
6106.10.20	Shirts	30%	kg and u	15%
6106.20.00	Of man-made fibres:			
6106.20.10	Blouses and short-blouses	30%	kg and u	15%
6106.20.20	Shirts	30%	kg and u	15%
6106.90.00	Of other textile materials:			
6106.90.10	Blouses and short-blouses	30%	kg and u	15%
6106.90.20	Shirts	30%	kg and u	15%
61.07	Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted.			
	Underpants and briefs:			
6107.11.00	Of cotton	30%	kg and u	15%
6107.12.00	Of man-made fibres	30%	kg and u	15%
6107.19.00	Of other textile materials	30%	kg and u	15%
6107.20.00	Nightshirts and pyjamas:			
6107.21.00	Of cotton	30%	kg and u	15%
6107.22.00	Of man-made fibres	30%	kg and u	15%

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
6107.29.00	Of other textile materials	30%	kg and u	15%
6107.90.00	Other:			
6107.91.00	Of cotton	30%	kg and u	15%
6107.99.00	Of other textile materials	30%	kg and u	15%
61.08	Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles, knitted or crocheted.			
	Slips and petticoats:			
6108.11.00	Of man-made fibres	30%	kg and u	15%
6108.19.00	Of other textile materials	30%	kg and u	15%
	Briefs and panties:			
6108.21.00	Of cotton	30%	kg and u	15%
6108.22.00	Of man-made fibres	30%	kg and u	15%
6108.29.00	Of other textile materials	30%	kg and u	15%
	Nightdresses and pyjamas:			
6108.31.00	Of cotton	30%	kg and u	15%
6108.32.00	Of man-made fibres	30%	kg and u	15%
6108.39.00	Of other textile materials	30%	kg and u	15%
	Other:			
6108.91.00	Of cotton:			
6108.91.10	Undergarments	30%	kg and u	15%
6108.91.90	Other	30%	kg and u	15%
6108.92.00	Of man-made fibres:			
6108.92.10	Undergarments	30%	kg and u	15%
6108.92.90	Other	30%	kg and u	15%
6108.99.00	Of other textile materials:			
6108.99.10	Undergarments	30%	kg and u	15%
6108.99.90	Other	30%	kg and u	15%
61.09	T-shirts, singlets and other vests, knitted or crocheted.			
6109.10.00	Of cotton:			
6109.10.10	T-shirts	30%	kg and u	15%
6109.10.20	Singlets and other vests	30%	kg and u	15%
6109.90.00	Of other textile materials:			
6109.90.10	T-shirts	30%	kg and u	15%
6109.90.20	Singlets and other vests	30%	kg and u	15%
61.10	Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted.			
	Of wool or fine animal hair:			
6110.11.00	Of wool	30%	kg and u	15%
6110.12.00	Of Kashmir (cashmere) goats	30%	kg and u	15%
6110.19.00	Other	30%	kg and u	15%
6110.20.00	Of cotton	30%	kg and u	15%
6110.30.00	Of man-made fibres	30%	kg and u	15%
6110.90.00	Of other textile materials	30%	kg and u	15%
61.11	Babies' garments and clothing accessories knitted or crocheted.			
6111.20.00	Of cotton:			
6111.20.10	Babies' suits, dresses, skirts, trousers, shirts, shorts and blouses	30%	kg and u	15%
6111.20.90	Other	30%	kg and u	15%
6111.30.00	Of synthetic fibres:			
6111.30.10	Babies' suits, dresses, skirts, trousers, shirts, shorts and blouses	30%	kg and u	15%
6111.30.90	Other	30%	kg and u	15%
6111.90.00	Of other textile materials:			

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
6111.90.10	Babies' suits, dresses, skirts, trousers, shirts, shorts and blouses	30%	kg and u	15%
6111.90.90	Other	30%	kg and u	15%
61.12	Track suits, ski suits and swimwear, knitted or crocheted.			
	Track suits:			
6112.11.00	Of cotton	30%	kg and u	15%
6112.12.00	Of synthetic fibres	30%	kg and u	15%
6112.19.00	Of other textile materials	30%	kg and u	15%
6112.20.00	Ski suits	30%	kg and u	15%
	Men's or boys' swimwear:			
6112.31.00	Of synthetic fibres	30%	kg and u	15%
6112.39.00	Of other textile materials	30%	kg and u	15%
	Women's or girls' swimwear:			
6112.41.00	Of synthetic fibres	30%	kg and u	15%
6112.49.00	Of other textile materials	30%	kg and u	15%
6113.00.00	Garments, made up of knitted or crocheted fabrics of heading 59.03, 59.06 or 5907.00.	30%	kg	15%
61.14	Other garments, knitted or crocheted.			
6114.20.00	Of cotton	30%	kg	15%
6114.30.00	Of man-made fibres	30%	kg	15%
6114.90.00	Of other textile materials	30%	kg	15%
61.15	Panty hose, tights, stockings, socks and other hosiery, including graduated compression hosiery (for example, stockings for varicose veins) and footwear without applied soles, knitted or crocheted.			
6115.10.00	Graduated compression hosiery (for example, stockings for varicose veins)	30%	kg and 2u	15%
	Other panty hose and tights:			
6115.21.00	Of synthetic fibres, measuring per single yarn less than 67 decitex	30%	kg and 2u	15%
6115.22.00	Of synthetic fibres, measuring per single yarn 67 decitex or more	30%	kg and 2u	15%
6115.29.00	Of other textile materials	30%	kg and 2u	15%
6115.30.00	Women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex	30%	kg and 2u	15%
	Other:			
6115.94.00	Of wool or fine animal hair:			
6115.94.10	Socks and ankle-socks	30%	kg and 2u	15%
6115.94.90	Other	30%	kg and 2u	15%
6115.95.00	Of cotton:			
6115.95.10	Socks and ankle-socks	30%	kg and 2u	15%
6115.95.90	Other	30%	kg and 2u	15%
6115.96.00	Of synthetic fibres:			
6115.96.10	Socks and ankle-socks	30%	kg and 2u	15%
6115.96.90	Other	30%	kg and 2u	15%
6115.99.00	Of other textile materials:			
6115.99.10	Socks and ankle-socks	30%	kg and 2u	15%
6115.99.90	Other	30%	kg and 2u	15%
61.16	Gloves, mittens and mitts, knitted or crocheted.			
6116.10.00	Impregnated, coated or covered with plastics or rubber	30%	kg and 2u	15%
	Other:			
6116.91.00	Of wool or fine animal hair	30%	kg and 2u	15%
6116.92.00	Of cotton	30%	kg and 2u	15%

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
6116.93.00	Of synthetic fibres	30%	kg and 2u	15%
6116.99.00	Of other textile materials	30%	kg and 2u	15%
61.17	Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories.			
6117.10.00	Shawls, scarves, mufflers, mantillas, veils and the like	30%	kg and u	15%
6117.80.00	Other accessories			
6117.80.10	Ties, bow ties and cravats	30%	kg and u	15%
6117.80.90	Other	30%	kg and u	15%
6117.90.00	Parts	15%	kg and u	15%



CHAPTER 62

ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, NOT KNITTED OR CROCHETED

Notes

1. This Chapter applies only to made up articles of any textile fabric other than wadding, excluding knitted or crocheted articles (other than those of heading 62.12).
2. This Chapter does not cover:
 - (a) Worn clothing or other worn articles of heading 63.09; or
 - (b) Orthopaedic appliances, surgical belts, trusses or the like (heading 90.21).
3. For the purposes of headings 62.03 and 62.04:
 - (a) The term "suit" means a set of garments composed of two or three pieces made up, in respect of their outer surface, in identical fabric and comprising:
 - one suit coat or jacket the outer shell of which, exclusive of sleeves, consists of four or more panels, designed to cover the upper part of the body, possibly with a tailored waistcoat in addition whose front is made from the same fabric as the outer surface of the other components of the set and whose back is made from the same fabric as the lining of the suit coat or jacket; and
 - one garment designed to cover the lower part of the body and consisting of trousers, breeches or shorts (other than swimwear), a skirt or a divided skirt, having neither braces nor bibs.

All of the components of a "suit" must be of the same fabric construction, colour and composition; they must also be of the same style and of corresponding or compatible size. However, these components may have piping (a strip of fabric sewn into the seam) in a different fabric.

If several separate components to cover the lower part of the body are presented together (for example, two pairs of trousers or trousers and shorts, or a skirt or divided skirt and trousers), the constituent lower part shall be one pair of trousers or, in the case of women's or girls' suits, the skirt or divided skirt, the other garments being considered separately.

The term "suit" includes the following sets of garments, whether or not they fulfill all the above conditions:

- morning dress, comprising a plain jacket (cutaway) with rounded tails hanging well down at the back and striped trousers;
 - evening dress (tailcoat), generally made of black fabric, the jacket of which is relatively short at the front, does not close and has narrow skirts cut in at the hips and hanging down behind;
 - dinner jacket suits, in which the jacket is similar in style to an ordinary jacket (though perhaps revealing more of the shirt front), but has shiny silk or imitation silk lapels.
- (b) The term "ensemble" means a set of garments (other than suits and articles of heading 62.07 or 62.08) composed of several pieces made up in identical fabric, put up for retail sale, and comprising:
- one garment designed to cover the upper part of the body, with the exception of waistcoats which may also form a second upper garment, and
 - one or two different garments, designed to cover the lower part of the body and consisting of trousers, bib and brace overalls, breeches, shorts (other than swimwear), a skirt or a divided skirt.

All of the components of an ensemble must be of the same fabric construction, style, colour and composition; they also must be of corresponding or compatible size. The term "ensemble" does not apply to track suits or ski suits, of heading 62.11.

4. For the purposes of heading 62.09:
- (a) The expression "babies' garments and clothing accessories" means articles for young children of a body height not exceeding 86 cm; it also covers babies' napkins;
 - (b) Articles, which are, *prima facie*, classifiable both in heading 62.09 and in other headings of this Chapter are to be classified in heading 62.09.
5. Garments, which are, *prima facie*, classifiable both in heading 62.10 and in other headings of this Chapter, excluding heading 62.09, are to be classified in heading 62.10.
6. For the purposes of heading 62.11, "ski suits" means garments or sets of garments which, by their general appearance and texture, are identifiable as intended to be worn principally for skiing (cross-country or alpine). They consist either of:
- (a) a "ski overall", that is, a one-piece garment designed to cover the upper and the lower parts of the body; in addition to sleeves and a collar the ski overall may have pockets or footstraps; or

- (b) a "ski ensemble", that is, a set of garments composed of two or three pieces, put up for retail sale and comprising:
- one garment such as an anorak, wind-cheater; wind-jacket or similar article, closed by a slide fastener (zipper), possibly with a waistcoat in addition, and
 - one pair of trousers whether or not extending above waist-level, one pair of breeches or one bib and brace overall.

The "ski ensemble" may also consist of an overall similar to the one mentioned in paragraph (a) above and a type of padded, sleeveless jacket worn over the overall.

All the components of a "ski ensemble" must be made up in a fabric of the same texture, style and composition whether or not of the same colour; they also must be of corresponding or compatible size.

7. Scarves and articles of the scarf type, square or approximately square, of which no side exceeds 60 cm, are to be classified as handkerchiefs (heading 62.13). Handkerchiefs of which any side exceeds 60 cm are to be classified in heading 62.14.
8. Garments of this Chapter designed for left over right closure at the front shall be regarded as men's or boys' garments, and those designed for right over left closure at the front as women's or girls' garments. These provisions do not apply where the cut of the garment clearly indicates that it is designed for one or other of the sexes.

Garments which cannot be identified as either men's or boys' garments or as women's or girls' garments are to be classified in the headings covering women's or girls' garments.

9. Articles of this Chapter may be made of metal thread.



HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
62.01	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets, wind-cheaters, wind-jackets and similar articles, other than those of heading 62.03). Overcoats, raincoats, car-coats, capes, cloaks and similar articles:			
6201.11.00	Of wool or fine animal hair	25%	kg and u	15%
6201.12.00	Of cotton	25%	kg and u	15%
6201.13.00	Of man-made fibres	25%	kg and u	15%
6201.19.00	Of other textile materials	25%	kg and u	15%
	Other:			
6201.91.00	Of wool or fine animal hair	25%	kg and u	15%
6201.92.00	Of cotton	25%	kg and u	15%
6201.93.00	Of man-made fibres	25%	kg and u	15%
6201.99.00	Of other textile materials	25%	kg and u	15%
62.02	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets, wind-cheaters, wind-jackets and similar articles, other than those of heading 62.04). Overcoats, raincoats, car-coats, capes, cloaks and similar articles:			
6202.11.00	Of wool or fine animal hair	30%	kg and u	15%
6202.12.00	Of cotton	30%	kg and u	15%
6202.13.00	Of man-made fibres	30%	kg and u	15%
6202.19.00	Of other textile materials	30%	kg and u	15%
	Other:			
6202.91.00	Of wool or fine animal hair	30%	kg and u	15%
6202.92.00	Of cotton	30%	kg and u	15%
6202.93.00	Of man-made fibres	30%	kg and u	15%
6202.99.00	Of other textile materials	30%	kg and u	15%
62.03	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear). Suits:			
6203.11.00	Of wool or fine animal hair:			
6203.11.10	Shirt-jac suits	30%	kg and u	15%
6203.11.90	Other	30%	kg and u	15%
6203.12.00	Of synthetic fibres:			
6203.12.10	Shirt-jac suits	30%	kg and u	15%
6203.12.90	Other	30%	kg and u	15%
6203.19.00	Of other textile materials:			
6203.19.10	Shirt-jac suits	30%	kg and u	15%
6203.19.90	Other	30%	kg and u	15%
	Ensembles:			
6203.22.00	Of cotton	30%	kg and u	15%
6203.23.00	Of synthetic fibres	30%	kg and u	15%
6203.29.00	Of other textile materials	30%	kg and u	15%
	Jackets and blazers:			
6203.31.00	Of wool or fine animal hair:			
6203.31.10	Shirt-jac suits	30%	kg and u	15%
6203.31.90	Other	30%	kg and u	15%
6203.32.00	Of cotton:			
6203.32.10	Shirt-jac suits	30%	kg and u	15%
6203.32.90	Other	30%	kg and u	15%
6203.33.00	Of synthetic fibres:			
6203.33.10	Shirt-jac suits	30%	kg and u	15%
6203.33.90	Other	30%	kg and u	15%

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
6203.39.00	Of other textile materials:			
6203.39.10	Shirt-jac suits	30%	kg and u	15%
6203.39.90	Other	30%	kg and u	15%
	Trousers, bib and brace overalls, breeches and shorts:			
6203.41.00	Of wool or fine animal hair:			
6203.41.10	Trousers and shorts	30%	kg and u	15%
6203.41.90	Other	30%	kg and u	15%
6203.42.00	Of cotton:			
6203.42.10	Denim trousers and shorts	30%	kg and u	15%
6203.42.20	Other trousers and shorts	30%	kg and u	15%
6203.42.90	Other	30%	kg and u	15%
6203.43.00	Of synthetic fibres:			
6203.43.10	Trousers and shorts	30%	kg and u	15%
6203.43.90	Other	30%	kg and u	15%
6203.49.00	Of other textile materials:			
6203.49.10	Trousers and shorts	30%	kg and u	15%
6203.49.90	Other	30%	kg and u	15%
62.04	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear).			
	Suits:			
6204.11.00	Of wool or fine animal hair	30%	kg and u	15%
6204.12.00	Of cotton	30%	kg and u	15%
6204.13.00	Of synthetic fibres	30%	kg and u	15%
6204.19.00	Of other textile materials	30%	kg and u	15%
	Ensembles:			
6204.21.00	Of wool or fine animal hair	30%	kg and u	15%
6204.22.00	Of cotton	30%	kg and u	15%
6204.23.00	Of synthetic fibres	30%	kg and u	15%
6204.29.00	Of other textile materials	30%	kg and u	15%
	Jackets and blazers:			
6204.31.00	Of wool or fine animal hair	30%	kg and u	15%
6204.32.00	Of cotton	30%	kg and u	15%
6204.33.00	Of synthetic fibres	30%	kg and u	15%
6204.39.00	Of other textile materials	30%	kg and u	15%
	Dresses:			
6204.41.00	Of wool or fine animal hair	30%	kg and u	15%
6204.42.00	Of cotton	30%	kg and u	15%
6204.43.00	Of synthetic fibres	30%	kg and u	15%
6204.44.00	Of artificial fibres	30%	kg and u	15%
6204.49.00	Of other textile materials	30%	kg and u	15%
	Skirts and divided skirts:			
6204.51.00	Of wool or fine animal hair	30%	kg and u	15%
6204.52.00	Of cotton	30%	kg and u	15%
6204.53.00	Of synthetic fibres	30%	kg and u	15%
6204.59.00	Of other textile materials	30%	kg and u	15%
	Trousers, bib and brace overalls, breeches and shorts:			
6204.61.00	Of wool or fine animal hair:			
6204.61.10	Trousers and shorts	30%	kg and u	15%
6204.61.90	Other	30%	kg and u	15%
6204.62.00	Of cotton:			
6204.62.10	Trousers and shorts	30%	kg and u	15%
6204.62.90	Other	30%	kg and u	15%
6204.63.00	Of synthetic fibres:			

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
6204.63.10	Trousers and shorts	30%	kg and u	15%
6204.63.90	Other	30%	kg and u	15%
6204.69.00	Of other textile materials:			
6204.69.10	Trousers and shorts	30%	kg and u	15%
6204.69.90	Other	30%	kg and u	15%
62.05	Men's or boys' shirts.			
6205.20.00	Of cotton	30%	kg and u	15%
6205.30.00	Of man-made fibres	30%	kg and u	15%
6205.90.00	Of other textile materials	30%	kg and u	15%
62.06	Women's or girls' blouses, shirts and shirt-blouses.			
6206.10.00	Of silk or silk waste:			
6206.10.10	Blouses and shirt-blouses	30%	kg and u	15%
6206.10.20	Shirts	30%	kg and u	15%
6206.20.00	Of wool or fine animal hair:			
6206.20.10	Blouses and shirt-blouses	30%	kg and u	15%
6206.20.20	Shirts	30%	kg and u	15%
6206.30.00	Of cotton:			
6206.30.10	Blouses and shirt-blouses	30%	kg and u	15%
6206.30.20	Shirts	30%	kg and u	15%
6206.40.00	Of man-made fibres:			
6206.40.10	Blouses and shirt-blouses	30%	kg and u	15%
6206.40.20	Shirts	30%	kg and u	15%
6206.90.00	Of other textile materials:			
6206.90.10	Blouses and shirt-blouses	30%	kg and u	15%
6206.90.20	Shirts	30%	kg and u	15%
62.07	Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles.			
	Underpants and briefs:			
6207.11.00	Of cotton	30%	kg and u	15%
6207.19.00	Of other textile materials	30%	kg and u	15%
	Nightshirts and pyjamas:			
6207.21.00	Of cotton	30%	kg and u	15%
6207.22.00	Of man-made fibres	30%	kg and u	15%
6207.29.00	Of other textile materials	30%	kg and u	15%
	Other:			
6207.91.00	Of cotton:			
6207.91.10	Bathrobes, dressing gowns and similar articles	30%	kg	15%
6207.91.20	Singlets and other vests	30%	kg	15%
6207.91.90	Other	30%	kg	15%
6207.99.00	Of other textile materials:			
6207.99.10	Bathrobes, dressing gowns and similar articles	30%	kg	15%
6207.99.20	Singlets and other vests	30%	kg	15%
6207.99.90	Other	30%	kg	15%
62.08	Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles.			
	Slips and petticoats:			
6208.11.00	Of man-made fibres	30%	kg and u	15%
6208.19.00	Of other textile materials:			
6208.19.10	Of cotton	30%	kg and u	15%

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
6208.19.90	Of other Nightdresses and pyjamas:	30%	kg and u	15%
6208.21.00	Of cotton	30%	kg and u	15%
6208.22.00	Of man-made fibres	30%	kg and u	15%
6208.29.00	Of other textile materials	30%	kg and u	15%
	Other:			
6208.91.00	Of cotton:			
6208.91.10	Négligés, bathrobes, dressing gowns and similar articles	30%	kg and u	15%
6208.91.90	Other	30%	kg and u	15%
6208.92.00	Of man-made fibres:			
6208.92.10	Négligés, bathrobes, dressing gowns and similar articles	30%	kg and u	15%
6208.92.90	Other	30%	kg and u	15%
6208.99.00	Of other textile materials:			
6208.99.10	Négligés, bathrobes, dressing gowns and similar articles	30%	kg and u	15%
6208.99.90	Other	30%	kg and u	15%
62.09	Babies' garments and clothing accessories.			
6209.20.00	Of cotton:			
6209.20.10	Babies' suits, dresses, skirts, trousers, shirts, shorts and blouses	30%	kg and u	15%
6209.20.90	Other	30%	kg and u	15%
6209.30.00	Of synthetic fibres:			
6209.30.10	Babies' suits, dresses, skirts, trousers, shirts, shorts and blouses	30%	kg and u	15%
6209.30.90	Other	30%	kg and u	15%
6209.90.00	Of other textile materials:			
6209.90.10	Babies' suits, dresses, skirts, trousers, shirts, shorts and blouses	30%	kg and u	15%
6209.90.90	Other	30%	kg and u	15%
62.10	Garments, made up of fabrics of heading 56.02, 56.03, 59.03, 59.06 or 59.07.			
6210.10.00	Of fabrics of heading No. 56.02 or 56.03	30%	kg and u	15%
6210.20.00	Other garments, of the type described in subheadings 6201.11 to 6201.19	30%	kg and u	15%
6210.30.00	Other garments, of the type described in subheadings 6201.11 to 6201.19	30%	kg and u	15%
6210.40.00	Other men's or boys' garments	30%	kg and u	15%
6210.50.00	Other women's or girls' garments	30%	kg and u	15%
62.11	Track suits, ski suits and swimwear; other garments.			
	Swimwear:			
6211.11.00	Men's or boys	30%	kg and u	15%
6211.12.00	Women's or girls'	30%	kg and u	15%
6211.20.00	Ski suits	30%	kg and u	15%
6211.32.00	Of cotton	30%	kg and u	15%
6211.33.00	Of man-made fibres	30%	kg and u	15%
6211.39.00	Of other textile materials	30%	kg and u	15%
	Other garments, women's or girls:			
6211.41.00	Of wool or fine animal hair	30%	kg and u	15%
6211.42.00	Of cotton	30%	kg and u	15%
6211.43.00	Of man-made fibres	30%	kg and u	15%
6211.49.00	Of other textile materials	30%	kg and u	15%
62.12	Brassières, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or			

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
6212.10.00	crocheted. Brassières	30%	kg and u	15%
6212.20.00	Girdles and panty-girdles	30%	kg and u	15%
6212.30.00	Corselettes	30%	kg and u	15%
6212.90.00	Other	30%	kg and u	15%
62.13	Handkerchiefs.			
6213.20.00	Of cotton	30%	kg and u	15%
6213.90.00	Of other textile materials	30%	kg and u	15%
62.14	Shawls, scarves, mufflers, mantillas, veils and the like.			
6214.10.00	Of silk or silk waste	30%	kg and u	15%
6214.20.00	Of wool or fine animal hair	30%	kg and u	15%
6214.30.00	Of synthetic fibres	30%	kg and u	15%
6214.40.00	Of artificial fibres	30%	kg and u	15%
6214.90.00	Of other textile materials	30%	kg and u	15%
62.15	Ties, bow ties and cravats.			
6215.10.00	Of silk or silk waste	30%	kg and u	15%
6215.20.00	Of man-made fibres	30%	kg and u	15%
6215.90.00	Of other textile materials	30%	kg and u	15%
6216.00.00	Gloves, mittens and mitts.			
6216.00.10	Industrial gloves	20%	kg and u	15%
6216.00.90	Other	30%	kg and u	15%
62.17	Other made up clothing accessories: parts of garments or of clothing accessories, other than those of heading 62.12.			
6217.10.00	Accessories	30%	kg and u	15%
6217.90.00	Parts	15%	kg	15%



CHAPTER 63

OTHER MADE UP TEXTILE ARTICLES; SETS; WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS

Notes

1. Sub-Chapter 1 applies only to made up articles, of any textile fabric.
2. Sub-Chapter 1 does not cover:
 - (a) Goods of Chapters 56 to 62; or
 - (b) Worn clothing or other worn articles of heading 63.09.
3. Heading 6309.00 applies only to the following goods:
 - (a) Articles of textile materials:
 - (i) Clothing and clothing accessories, and parts thereof;
 - (ii) Blankets and travelling rugs;
 - (iii) Bed linen, table linen, toilet linen and kitchen linen;
 - (iv) Furnishing articles, other than carpets of headings 57.01 to 57.05 and tapestries of heading 58.05;
 - (b) Footwear and headgear of any material other than asbestos.

In order to be classified in this heading, the articles mentioned above must comply with both of the following requirements:

- (i) they must show signs of appreciable wear, and
- (ii) they must be presented in bulk or in bales, sacks or similar packings.



HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
63.01	I – OTHER MADE UP TEXTILE ARTICLES Blankets and travelling rugs.			
6301.10.00	Electric blankets	30%	kg and u	15%
6301.20.00	Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair	30%	kg	15%
6301.30.00	Blankets (other than electric blankets) and travelling rugs, of cotton	30%	kg	15%
6301.40.00	Blankets (other than electric blankets) and travelling rugs, of synthetic fibres	30%	kg	15%
6301.90.00	Other blankets and travelling rugs	30%	kg	15%

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
63.02	Bed linen, table linen, toilet linen and kitchen linen.			
6302.10.00	Bed linen, knitted or crocheted	30%	kg	15%
	Other bed linen, printed:			
6302.21.00	Of cotton	30%	kg	15%
6302.22.00	Of man-made fibres	30%	kg	15%
6302.29.00	Of other textile materials	30%	kg	15%
	Other bed linen:			
6302.31.00	Of cotton	30%	kg	15%
6302.32.00	Of man-made fibres	30%	kg	15%
6302.39.00	Of other textile materials	30%	kg	15%
6302.40.00	Table linen, knitted or crocheted	30%	kg	15%
	Other table linen:			
6302.51.00	Of cotton	30%	kg	15%
6302.53.00	Of man-made fibres	30%	kg	15%
6302.59.00	Of other textile materials	30%	kg	15%
6302.60.00	Toilet linen and kitchen linen, or terry towelling or similar terry fabrics, of cotton	30%	kg	15%
	Other:			
6302.91.00	Of cotton	30%	kg	15%
6302.93.00	Of man-made fibres	30%	kg	15%
6302.99.00	Of other textile materials	30%	kg	15%
63.03	Curtains (including drapes) and interior blinds; curtain or bed valances.			
	Knitted or crocheted:			
6303.12.00	Of synthetic fibres:			
6303.12.10	Curtains (including drapes)	30%	kg and u	15%
6303.12.90	Other	30%	kg and u	15%
6303.19.00	Of other textile materials:			
6303.19.10	Curtains (including drapes)	30%	kg and u	15%
6303.19.90	Other	30%	kg and u	15%
	Other:			
6303.91.00	Of cotton	30%	kg and u	15%
6303.92.00	Of synthetic fibres	30%	kg and u	15%
6303.99.00	Of other textile materials	30%	kg and u	15%
63.04	Other furnishing articles, excluding those of heading 94.04.			
6304.10.00	Bedspreads:			
6304.11.00	Knitted or crocheted	30%	kg	15%
6304.19.00	Other	30%	kg	15%
	Other:			
6304.91.00	Knitted or crocheted	30%	kg	15%
6304.92.00	Not knitted or crocheted, of cotton:			
6304.92.10	Woven wall hangings	30%	kg	15%
6304.92.90	Other	30%	kg	15%
6304.93.00	Not knitted or crocheted, of synthetic fibres:			
6304.93.10	Woven wall hangings	30%	kg	15%
6304.93.90	Other	30%	kg	15%
6304.99.00	Not knitted or crocheted, of other textile materials:			
6304.99.10	Woven wall hangings	30%	kg	15%
6304.99.90	Other	30%	kg	15%
63.05	Sacks and bags, of a kind used for the packing of goods.			
6305.10.00	Of jute or of other textile bast fibres of heading 53.03	15%	kg and u	15%
6305.20.00	Of cotton	15%	kg and u	15%

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
6305.32.00	Of man-made textile materials: Flexible intermediate bulk containers	15%	kg and u	15%
6305.33.00	Other, of polyethylene or polypropylene strip or the like	15%	kg and u	15%
6305.39.00	Other	15%	kg and u	15%
6305.90.00	Of other textile materials	15%	kg and u	15%
63.06	Tarpaulins, awnings and sunblinds; tents sails for boats, sailboards or landcraft; camping goods.			
	Tarpaulins, awnings and sunblinds:			
6306.12.00	Of synthetic fibres:			
6306.12.10	Tarpaulins	25%	kg	15%
6306.12.20	Awnings	30%	kg	15%
6306.12.30	Sunblinds	30%	kg	15%
6306.19.00	Of other textile materials:			
6306.19.10	Tarpaulins	25%	kg	15%
6306.19.20	Awnings	30%	kg	15%
6306.19.90	Sunblinds	30%	kg	15%
	Tents:			
6306.22.00	Of synthetic fibres	30%	kg	15%
6306.29.00	Of other textile materials	30%	kg	15%
6306.30.00	Sails	25%	kg	15%
6306.40.00	Pneumatic mattresses:	30%	kg	15%
	Other:			
6306.91.00	Of cotton	30%	kg	15%
6306.99.00	Of other textile materials	30%	kg	15%
63.07	Other made up articles, including dress patterns.			
6307.10.00	Floor-cloths, dish-cloths, dusters and similar cleaning cloths	30%	kg	15%
6307.20.00	Life-jackets and life-belts	Free	kg	5%
6307.90.00	Other:			
6307.90.10	Dress patterns, of canvas	20%	kg	15%
6307.90.20	Dress patterns, of other textile materials	30%	kg	15%
6307.90.30	Flags, pennants and banners	30%	kg	15%
6307.90.40	Pin cushions	30%	kg	15%
6307.90.50	Sanitary towels	30%	kg	15%
6307.90.90	Other	30%	kg	15%
6308.00.00	II - SETS Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale.	25%	kg	15%
6309.00.00	III - WORN CLOTHING AND WORN TEXTILES ARTICLES; RAGS Worn clothing and other worn articles.	30%	kg	15%
63.10	Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials.			
6310.10.00	Sorted	25%	kg	15%
6310.90.00	Other	25%	kg	15%



SECTION XII

FOOTWEAR, HEADGEAR, UMBRELLAS, SUN UMBRELLAS, WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS AND PARTS THEREOF; PREPARED FEATHERS AND ARTICLES MADE THEREWITH; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR

CHAPTER 64

FOOTWEAR, GAITERS AND THE LIKE; PARTS OF SUCH ARTICLES

Notes

1. This Chapter does not cover:
 - (a) Disposable foot or shoe coverings of flimsy material (for example, paper, sheeting of plastics) without applied soles. These products are classified according to their constituent material;
 - (b) Footwear of textile material, without an outer sole glued, sewn or otherwise affixed or applied to the upper (Section XI);
 - (c) Worn footwear of heading 63.09;
 - (d) Articles of asbestos (heading 68.12);
 - (e) Orthopaedic footwear or other orthopaedic appliances, or parts thereof (heading 90.21); or
 - (f) Toy footwear or skating boots with ice or roller skates attached; shin-guards or similar protective sportswear (Chapter 95).
2. For the purposes of heading 64.06, the term "parts" does not include pegs, protectors, eyelets, hooks, buckles, ornaments, braid, laces, pompons or other trimmings (which are to be classified in their appropriate headings) or buttons or other goods of heading 96.06.
3. For the purposes of this Chapter:
 - (a) the terms "rubber" and "plastics" include woven fabrics or other textile products with an external layer of rubber or plastics being visible to the naked eye; for the purpose of this provision, no account should be taken of any resulting change of colour; and
 - (b) the term "leather" refers to the goods of headings 41.07 and 41.12 to 41.14.
4. Subject to Note 3 to this Chapter:

- (a) the material of the upper shall be taken to be the constituent material having the greatest external surface area, no account being taken of accessories or reinforcements such as ankle patches, edging, ornamentation, buckles, tabs, eyelet stays or similar attachments;
- (b) the constituent material of the outer sole shall be taken to be the material having the greatest surface area in contact with the ground, no account being taken of accessories or reinforcements such as spikes, bars, nails, protectors or similar attachments.

Subheading Note

1. For the purposes of subheadings 6402.12.00, 6402.19.00, 6403.12.00, 6403.19.00 and 6404.11.00, the expression "sports footwear" applies only to:
- (a) footwear, which is designed for a sporting activity and has, or has provision for the attachment of, spikes, sprigs, stops, clips, bars or the like;
- (b) skating boots, ski-boots and cross-country ski footwear, snowboard boots, wrestling boots, boxing boots and cycling shoes.



HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
64.01	Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes.			
6401.10.00	Footwear incorporating a protective metal toe-Cap	20%	kg and 2u	15%
	Other footwear:			
6401.92.00	Covering the ankle but not covering the knee			
6401.92.10	Waterproof boot (Wellingtons)	20%	kg and 2u	15%
6401.92.90	Other	20%	kg and 2u	15%
6401.99.00	Other	20%	kg and 2u	15%
64.02	Other footwear with outer soles and uppers of rubber or plastics.			
	Sports footwear:			
6402.12.00	Ski-boots, cross country ski footwear and snowboards boots	20%	kg and 2u	15%
6402.19.00	Other	20%	kg and 2u	15%
6402.20.00	Footwear with upper straps or thongs assembled to the sole by means of plugs	20%	kg and 2u	15%
	Other footwear:			
6402.91.00	Covering the ankle	20%	kg and 2u	15%
6402.99.00	Other:			
6402.99.10	Sandals and slippers	20%	kg and 2u	15%
6402.99.90	Other	20%	kg and 2u	15%
64.03	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather.			
	Sports footwear:			

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
6403.12.00	Ski-boots, cross-country ski footwear and snowboard boots	20%	kg and 2u	15%
6403.19.00	Other	20%	kg and 2u	15%
6403.20.00	Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe	20%	kg and 2u	15%
6403.40.00	Other footwear, incorporating a protective metal toe-cap	20%	kg and 2u	15%
6403.51.00	Other footwear with outer soles of leather: Covering the ankle	20%	kg and 2u	15%
6403.59.00	Other	20%	kg and 2u	15%
6403.91.00	Other footwear: Covering the ankle	20%	kg and 2u	15%
6403.99.00	Other:			
6403.99.10	With outer soles of rubber or plastics and upper straps and thongs of leather	20%	kg and 2u	15%
6403.99.90	Other	20%	kg and 2u	15%
64.04	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials.			
6404.11.00	Footwear with outer soles of rubber or plastics: Sports footwear, tennis shoes, basketball shoes, gym shoes, training shoes and the like:			
6404.11.10	Sports footwear	10%	kg and 2u	15%
6404.11.20	Tennis shoes, basketball shoes, gym shoes, training shoes and the like	20%	kg and 2u	15%
6404.19.00	Other:			
6404.19.10	With outer soles of rubber or plastics and upper straps and thongs of textile materials	20%	kg and 2u	15%
6404.19.90	Other	20%	kg and 2u	15%
6404.20.00	Footwear with outer soles of leather or composition leather	20%	kg and 2u	15%
64.05	Other footwear.			
6405.10.00	With uppers of leather or composition leather	20%	kg and 2u	15%
6405.20.00	With uppers of textile materials	20%	kg and 2u	15%
6405.90.00	Other	20%	kg and 2u	15%
64.06	Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof.			
6406.10.00	Uppers and parts thereof, other than stiffeners	25%	kg	15%
6406.20.00	Outer soles and heels, of rubber or plastics	25%	kg	15%
6406.91.00	Other: Of wood	25%	kg	15%
6406.99.00	Of other materials:			
6406.99.10	Gaiters, leggings and similar articles, and parts thereof	20%	kg	15%
6406.99.90	Other	25%	kg	15%



CHAPTER 65

HEADGEAR AND PARTS THEREOF

Notes

1. This Chapter does not cover:
 - (a) Worn headgear of heading 63.09;
 - (b) Asbestos headgear (heading 68.12); or
 - (c) Dolls' hats, other toy hats or carnival articles of Chapter 95.

2. Heading 65.02 does not cover hat-shapes made by sewing, other than those obtained simply by sewing strips in spirals.



HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
6501.00.00	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt.	25%	kg and u	15%
6502.00.00	Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed.	25%	kg and u	15%
(65.03)				
6504.00.00	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed.	30%	kg and u	15%
65.05	Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed.			
6505.10.00	Hair-nets:			
6505.10.10	Of human hair	30%	kg and u	15%
6505.10.90	Of other materials	30%	kg and u	15%
6505.90.00	Other	30%	kg and u	15%
65.06	Other headgear, whether or not lined or trimmed.			
6506.10.00	Safety headgear	Free	kg and u	5%
6506.90.00	Other:			
6506.91.00	Of rubber or of plastics	30%	kg and u	15%
6506.99.00	Of other materials	30%	kg and u	15%
6507.00.00	Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear.	25%	kg and u	15%



CHAPTER 66

UMBRELLAS, SUN UMBRELLAS, WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS AND PARTS THEREOF

Notes

1. This Chapter does not cover:
 - (a) Measure walking-sticks or the like (Heading 90.17);
 - (b) Firearm-sticks, sword-sticks, loaded walking-sticks or the like (Chapter 93); or
 - (c) Goods of Chapter 95 (for example, toy umbrellas, toy sun umbrellas).

2. Heading 66.03 does not cover parts, trimmings or accessories of textile material, or covers, tassels, thongs, umbrella cases or the like, of any material. Such goods presented with, but not fitted to, articles of heading 66.01 or 6602.00.00 are to be classified separately and are not to be treated as forming part of those articles.



HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
66.01	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas).			
6601.10.00	Garden or similar umbrellas	20%	kg and u	15%
6601.90.00	Other:			
6601.91.00	Having a telescopic shaft	20%	kg and u	15%
6601.99.00	Other	20%	kg and u	15%
6602.00.00	Walking-sticks, seat-sticks, whips, riding-crops and the like.	20%	kg and u	15%
66.03	Parts, trimmings and accessories of articles of heading 66.01 or 66.02.			
6603.20.00	Umbrella frames, including frames mounted on shafts (sticks)	15%	kg	15%
6603.90.00	Other	15%	kg	15%



CHAPTER 67

PREPARED FEATHERS AND DOWN AND ARTICLES MADE OF FEATHERS OR OF DOWN; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR

Notes

1. This Chapter does not cover:
 - (a) Straining cloth of human hair (heading 59.11);
 - (b) Floral motifs of lace, of embroidery or other textile fabric (Section XI);
 - (c) Footwear (Chapter 64);
 - (d) Headgear or hair-nets (Chapter 65);
 - (e) Toys, sports requisites or carnival articles (Chapter 95); or
 - (f) Feather dusters, powder-puffs or hair sieves (Chapter 96).
2. Heading 67.01 does not cover:
 - (a) Articles in which feathers or down constitute only filling or padding (for example, bedding of heading 94.04);
 - (b) Articles of apparel or clothing accessories in which feathers or down constitute no more than mere trimming or padding; or
 - (c) Artificial flowers or foliage or parts thereof or made up articles of heading 67.02.
3. Heading 67.02 does not cover:
 - (a) Articles of glass (Chapter 70); or
 - (b) Artificial flowers, foliage or fruit of pottery, stone, metal, wood or other materials, obtained in one piece by moulding, forging, carving, stamping or other process, or consisting of parts assembled otherwise than by binding, glueing, fitting into one another or similar methods.



HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
6701.00	Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading 05.05 and worked quills and scapes).			
6701.00.10	Fans	20%	kg	15%
6701.00.20	Other articles	20%	kg	15%
6701.00.90	Other	15%	kg	15%
67.02	Artificial flowers, foliage and fruit and parts thereof: articles made of artificial flower, foliage of fruit.			
6702.10.00	Of plastics:			
6702.10.10	Artificial flowers, foliage and fruit; articles made of artificial flowers, foliage or fruit	20%	kg	15%
6702.10.90	Other	25%	kg	15%
6702.90.00	Of other materials:			
6702.90.10	Artificial flowers, foliage and fruit; articles made of artificial flowers, foliage or fruit	20%	kg	15%
6702.90.90	Other	25%	kg	15%
6703.00.00	Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair or other textile materials, prepared for use in making wigs or the like.	25%	kg	15%
67.04	Wigs, false beards, eyebrows and eye-lashes, switches and the like, of human or animal hair or of textile materials; articles of human hair not elsewhere specified or included.			
	Of synthetic textile materials:			
6704.11.00	Complete wigs	20%	kg	15%
6704.19.00	Other	20%	kg	15%
6704.20.00	Of human hair	20%	kg	15%
6704.90.00	Of other materials	20%	kg	15%



SECTION XIII

ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS; CERAMIC PRODUCTS; GLASS AND GLASSWARE

CHAPTER 68

ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS

Notes

1. This Chapter does not cover:
 - (a) Goods of Chapter 25;
 - (b) Coated, impregnated or covered paper and paperboard of heading 48.10 or 48.11 (for example, paper and paperboard coated with mica powder or graphite, bituminised or asphalted paper);
 - (c) Coated impregnated or covered textile fabric of Chapter 56 or 59 (for example, fabric coated or covered with mica powder, bituminised or asphalted fabric);
 - (d) Articles of Chapter 71;
 - (e) Tools or parts of tools, of Chapter 82;
 - (f) Lithographic stones of heading 84.42;
 - (g) Electrical insulators (heading 85.46) or fittings of insulating material of heading 85.47;
 - (h) Dental burrs (heading 90.18);
 - (ij) Articles of Chapter 91 (for example, clocks and clock cases);
 - (k) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);
 - (l) Articles of Chapter 95 (for example, toys, games and sports requisites);
 - (m) Articles of heading 96.02, if made of materials specified in Note 2(b) to Chapter 96, or of heading 96.06 (for example, buttons), 96.09 (for example, slate pencils) or 96.10 (for example, drawing slates); or
 - (n) Articles of Chapter 97 (for example, works of art).
2. In heading 68.02 the expression "worked monumental or building stone" applies not only to the varieties of stone referred to in heading 25.15 or

25.16 but also to all other natural stone (for example, quartzite, flint, dolomite and steatite) similarly worked; it does not, however, apply to slate.



HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
6801.00.00	Setts, curbstones and flagstones, of natural stone (except slate).	25%	kg	15%
68.02	Worked monumental or building stone (except slate) and articles thereof, other than goods of heading 6801.00; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chipping and powder, of natural stone (including slate).			
6802.10.00	Tiles, cubes and similar articles, whether or not rectangular (including square), the largest surface area of which is capable of being enclosed in a square of the side of which is less than 7 cm; artificially coloured granules, chipping and powder:			
6802.10.10	Tiles, cubes and similar articles	30%	kg	15%
6802.10.90	Other	25%	kg	15%
	Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface:			
6802.21.00	Marble, travertine and alabaster:			
6802.21.10	Articles	30%	kg	15%
6802.21.90	Other	25%	kg	15%
6802.23.00	Granite:			
6802.23.10	Articles	30%	kg	15%
6802.23.90	Other	30%	kg	15%
6802.29.00	Other stone:			
6802.29.10	Articles	30%	kg	15%
6802.29.90	Other	30%	kg	15%
	Other:			
6802.91.00	Marble, travertine and alabaster:			
6802.91.10	Articles	30%	kg	15%
6802.91.90	Other	30%	kg	15%
6802.92.00	Other calcareous stone:			
6802.92.10	Articles	30%	kg	15%
6802.92.90	Other	30%	kg	15%
6802.93.00	Granite:			
6802.93.10	Articles	30%	kg	15%
6802.93.90	Other	30%	kg	15%
6802.99.00	Other stone:			
6802.99.10	Articles	30%	kg	15%
6802.99.90	Other	30%	kg	15%
6803.00	Worked slate and articles of slate or of agglomerated slate.			
6803.00.10	Trough, reservoirs, basins and sinks	10%	kg	15%
6803.00.90	Other	5%	kg	15%
68.04	Millstones, grindstones, grinding wheels and the like, without frameworks, for grinding, sharpening, polishing, trueing or cutting, hand			

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
6804.10.00	sharpening or polishing stones, and parts thereof, of natural stone, of agglomerated natural or artificial abrasives, or of ceramics, with or without parts of other materials. Millstones and grindstones for milling, grinding or pulping Other millstones, grindstones, grinding wheels and the like:	25%	kg	15%
6804.21.00	Of agglomerated synthetic or natural diamond	25%	kg	15%
6804.22.00	Of other agglomerated abrasives or of ceramics	25%	kg	15%
6804.23.00	Of natural stone	25%	kg	15%
6804.30.00	Hand sharpening or polishing stones	25%	kg	15%
68.05	Natural or artificial abrasive powder or grain, on a base of textile material, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up.			
6805.10.00	On a base of woven textile fabric only	25%	kg	15%
6805.20.00	On a base of paper or paperboard only	25%	kg	15%
6805.30.00	On a base of other materials	25%	kg	15%
68.06	Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound-insulating or sound-absorbing mineral materials, other than those of heading 68.11 or 68.12 or of Chapter 69.			
6806.10.00	Slag wool, rock wool and similar mineral wools (including inter-mixtures thereof), in bulk, sheets or rolls	25%	kg	15%
6806.20.00	Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including inter-mixtures thereof)	25%	kg	15%
6806.90.00	Other	25%	kg	15%
68.07	Articles of asphalt or of similar material (for example, petroleum bitumen or coal, tar pitch).			
6807.10.00	In rolls	5%	kg	5%
6807.90.00	Other	5%	Kg	5%
6808.00.00	Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders.	25%	Kg	15%
68.09	Articles of plaster or of compositions based on plaster. Boards, sheets, panels, tiles and similar articles, not ornamented:			
6809.11.00	Faces or reinforced with paper or paperboard only	25%	Kg	15%
6809.19.00	Other	25%	Kg	15%
6809.90.00	Other articles:			
6809.90.10	Industrial moulds	25%	kg	15%
6809.90.90	Other	20%	kg	15%
68.10	Articles of cement, of concrete or of artificial stone, whether or not reinforced. Tiles, flagstones, bricks and similar articles:			

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
6810.11.00	Building blocks and bricks	15%	kg	15%
6810.19.00	Other	15%	kg	15%
6810.91.00	Other articles: Prefabricated structural components for building or civil engineering	15%	kg	15%
6810.99.00	Other:			
6810.99.10	Statues, statuettes, animal figures.vases, flower-pots, architectural and garden ornaments; bird-baths, fountain basins, tombstones; reservoirs and troughs	20%	kg	5%
6810.99.20	Pipes	15%	kg	15%
6810.99.30	Tombstones	Free	kg	5%
6810.99.90	Other	15%	kg	15%
68.11	Articles of asbestos-cement, of cellulose fibre-cement or the like.			
6811.40.00	Containing asbestos	25%	kg	15%
	Not containing asbestos:			
6811.81.00	Corrugated sheets	25%	kg	15%
6811.82.00	Other sheets, panels, tiles and similar articles	0%	kg	15%
6811.83.00	Tubes, pipes and tube or pipe fittings	25%	kg	15%
6811.89.00	Other articles	25%	kg	15%
68.12	Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures or of asbestos (for example, thread, woven fabric, clothing, headgear, footwear, gaskets), whether or not reinforced, other than goods of heading 68.11 or 68.13.			
6812.80.00	Of crocokolite	25%	kg	15%
	Other:			
6812.91.00	Clothing, clothing accessories, footwear and Headgear	25%	kg	15%
6812.92.00	Paper, millboard and felt	25%	kg	15%
6812.93.00	Compressed asbestos fibre jointing, in sheets or Rolls	25%	kg	15%
6812.99.00	Other	25%	kg	15%
68.13	Friction material and articles thereof (for example, sheets, rolls, strips, segments, discs, washers, pads), not mounted, for brakes, for clutches or the like, with a basis of asbestos, of other mineral substances or of cellulose, whether or not combined with textile or other material.			
6813.20.00	Containing asbestos	20%	kg	15%
	Not containing asbestos:			
6813.81.00	Brake lining and pads	20%	kg	15%
6813.89.00	Other	5%	kg	15%
68.14	Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other material.			
6814.10.00	Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support	5%	kg	15%
6814.90.00	Other	5%	kg	15%
68.15	Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat), not elsewhere			

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
	specified or included.			
6815.10.00	Non-electrical articles of graphite or other carbon	5%	kg	15%
6815.20.00	Articles of peat	5%	kg	15%
	Other articles:			
6815.91.00	Containing magnesite, dolomite or chromite	5%	kg	15%
6815.99.00	Other	5%	kg	15%

CHAPTER 69

CERAMIC PRODUCTS

Notes

1. This Chapter applies only to ceramic products, which have been fired after shaping. Headings 69.04 to 69.14 apply only to such products other than those classifiable in headings 69.01 to 69.03.
2. This Chapter does not cover:
 - (a) Products of heading 28.44;
 - (b) Articles of heading 68.04;
 - (c) Articles of Chapter 71 (for example, imitation jewellery);
 - (d) Cermets of heading 81.13;
 - (e) Articles of Chapter 82;
 - (f) Electrical insulators (heading 85.46) or fittings of insulating material of heading 85.47;
 - (g) Artificial teeth (heading 90.21);
 - (h) Articles of Chapter 91 (for example, clocks and clock cases);
 - (ij) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);
 - (k) Articles of Chapter 95 (for example, toys, games and sports requisites);

- (l) Articles of heading 96.06 (for example, buttons) or of heading 96.14 (for example, smoking pipes); or
- (m) Articles of Chapter 97 (for example, works of art).



HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
6901.00.00	I-GOODS OF SILICEOUS FOSSIL MEALS OR OF SIMILAR SILICEOUS EARTHS, AND REFRACTORY GOODS			
	Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths.	0%	kg	15%
69.02	Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths.			
6902.10.00	Containing by weight, singly or together, more than 50% of the elements Mg, Ca or Cr, expressed as MgO, CaO or Cr ₂ O ₃ :			
6902.10.10	Refractory bricks	5%	kg	15%
6902.10.90	Other	5%	kg	15%
6902.20.00	Containing by weight more than 50% of alumina (Al ₂ O ₃), of silica (SiO ₂) or of a mixture or compound of these products:			
6902.20.10	Refractory bricks	5%	kg	15%
6902.20.90	Other	5%	kg	15%
6902.90.00	Other	5%	kg	15%
69.03	Other refractory ceramic goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods), other than those of siliceous fossil meals or of similar siliceous earths.			
6903.10.00	Containing by weight more than 50% of graphite or other carbon or of a mixture of these products	5%	kg	15%
6903.20.00	Containing by weight more than 50% of alumina (Al ₂ O ₃) or of a mixture or compound of alumina and of silica (SiO ₂)	5%	kg	15%
6903.90.00	Other	5%	kg	15%
69.04	II - OTHER CERAMIC PRODUCTS			
	Ceramic building bricks, flooring blocks, support or filler tiles and the like.			
6904.10.00	Building bricks	5%	kg	15%
6904.90.00	Other:			
6904.90.10	Tiles	5%	kg	15%
6904.90.90	Other	5%	kg	15%
69.05	Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods.			
6905.10.00	Roofing tiles	5%	kg	15%
6905.90.00	Other	5%	kg	15%

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
6906.00.00	Ceramic pipes, conduits, guttering and pipe fittings.	5%	kg	15%
69.07	Unglazed ceramic flags and paving, hearth or wall tiles; unglazed ceramic mosaic cubes and the like, whether or not on a backing.			
6907.10.00	Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm:			
6907.10.10	Clay tiles	5%	kg and u	15%
6907.10.20	Other tiles	5%	kg and u	15%
6907.10.30	Mosaic cubes and the like	5%	kg and u	15%
6907.10.90	Other	5%	kg and u	15%
6907.90.00	Other:			
6907.90.10	Tiles, cubes and similar articles, the largest surface area of which is capable of being enclosed in a square the side of which is 7 cm or more	5%	kg and u	15%
6907.90.90	Other	5%	kg and u	15%
69.08	Glazed ceramic flags and paving, hearth or wall tiles; glazed ceramic mosaic cubes and the like, whether or not on a backing.			
6908.10.00	Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm:			
6908.10.10	Tiles	0%	kg and m ²	10%
6908.10.20	Mosaic cubes and the like	0%	kg and m ²	10%
6908.10.90	Other	0%	kg and m ²	10%
6908.90.00	Other:			
6908.90.10	Tiles, cubes and similar articles the largest surface of which is capable of being enclosed in a square the side of which is 7 cm or more	0%	kg and m ²	10%
6908.90.90	Other	0%	kg and m ²	10%
69.09	Ceramic wares for laboratory, chemical or other technical uses; ceramics troughs, tubs and similar receptacles of a kind used in agriculture; ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods.			
	Ceramic wares for laboratory, chemical or other technical uses:			
6909.11.00	Of porcelain or china	Free	kg	10%
6909.12.00	Articles having a hardness equivalent to 9 or more on the Mohs scale	Free	kg	10%
6909.19.00	Other	Free	kg	10%
6909.90.00	Other	Free	Kg	10%
69.10	Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures.			
6910.10.00	Of porcelain or china:			
6910.10.10	Sinks	0%	kg and u	10%
6910.10.20	Wash basins and wash basin pedestals	0%	kg and u	10%

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
6910.10.30	Baths	0%	kg and u	10%
6910.10.40	Bidets	0%	kg and u	10%
6910.10.50	Water closet pans (lavatory bowls)	0%	kg and u	10%
6910.10.60	Flushing cisterns (tanks)	0%	kg and u	10%
6910.10.70	Urinals	0%	kg and u	10%
6910.10.80	Complete lavatory sets	0%	kg and u	10%
6910.10.90	Other	0%	kg and u	10%
6910.90.00	Other	0%	kg and u	10%
69.11	Tableware, kitchenware, other household articles and toilet articles, of porcelain or china.			
6911.10.00	Tableware and kitchenware:			
6911.10.10	Tableware	20%	kg	15%
6911.10.20	Kitchenware	20%	kg	15%
6911.90.00	Other	20%	kg	15%
6912.00	Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china.			
6912.00.10	Tableware and kitchenware	20%	kg	15%
6912.00.90	Other	20%	kg	15%
69.13	Statuettes and other ornamental ceramics articles.			
6913.10.00	Of porcelain or china	20%	kg	15%
6913.90.00	Other	20%	kg	15%
69.14	Other ceramic articles.			
6914.10.00	Of porcelain or china	20%	kg	15%
6914.90.00	Other	20%	kg	15%



CHAPTER 70

GLASS AND GLASSWARE

Notes

1. This Chapter does not cover:
 - (a) Goods of heading 32.07 (for example, vitrifiable enamels and glazes, glass frit, other glass in the form of powder, granules or flakes);
 - (b) Articles of Chapter 71 (for example, imitation jewellery);
 - (c) Optical fibre cables of heading 85.44, electrical insulators (heading 85.46) or fittings of insulating material of heading 85.47;
 - (d) Optical fibres, optically worked optical elements, hypodermic syringes, artificial eyes, thermometers, barometers, hydrometers or other articles of Chapter 90;
 - (e) Lamps or lighting fittings, illuminated signs, illuminated name-plates or the like, having a permanently fixed light source, or parts thereof of heading 94.05;
 - (f) Toys, games, sports requisites, Christmas tree ornaments or other articles of Chapter 95 (excluding glass eyes without mechanisms for dolls or for other articles of Chapter 95); or
 - (g) Buttons, fitted vacuum flasks, scent or similar sprays or other articles of Chapter 96.
2. For the purposes of headings 70.03, 70.04 and 70.05:
 - (a) glass is not regarded as "worked" by reason of any process it has undergone before annealing;
 - (b) cutting to shape does not affect the classification of glass in sheets;
 - (c) the expression "absorbent, reflecting or non-reflecting layer" means a microscopically thin coating of metal or of a chemical compound (for example, metal oxide) which absorbs, for example, infra-red light or improves the reflecting qualities of the glass while still allowing it to retain a degree of transparency or translucency; or which prevents light from being reflected on the surface of the glass.
3. The products referred to in heading 7006.00.00 remain classified in that heading whether or not they have the character of articles.
4. For the purposes of heading 70.19, the expression "glass wool" means:
 - (a) Mineral wools with silica (SiO_2) content not less than 60% by weight;

- (b) Mineral wools with silica (SiO₂) content less than 60% but with an alkaline oxide (K₂O or Na₂O) content exceeding 5% by weight or a boric oxide (B₂O₃) content exceeding 2% by weight.

Mineral wools, which do not comply with these specifications, fall in heading 68.06.

5. Throughout the Nomenclature, the expression "glass" includes fused quartz and other fused silica.

Subheading Note

For the purposes of subheadings 7013.22.00, 7013.33.00 and 7013.41.00, the expression "lead crystal" means only glass having a minimum lead monoxide (PbO) content by weight of 24%.



HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
7001.00.00	Cullet and other waste and scrap of glass; glass in the mass.	15%	kg	15%
70.02	Glass in balls (other than microspheres of heading 70.18), rods or tubes, unworked.			
7002.10.00	Balls	15%	kg	15%
7002.20.00	Rods	15%	kg	15%
	Tubes:			
7002.31.00	Of fused quartz or other fused silica	15%	kg	15%
7002.32.00	Of other glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0°C to 300°C	15%	kg	15%
7002.39.00	Other	15%	kg	15%
70.03	Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.			
7003.10.00	Non-wired sheets:			
7003.12.00	Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	15%	kg and m ²	15%
7003.19.00	Other	15%	kg and m ²	15%
7003.20.00	Wired sheets	15%	kg and m ²	15%
7003.30.00	Profiles	15%	kg and m ²	15%
70.04	Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.			
7004.20.00	Glass coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	15%	kg and m ²	15%
7004.90.00	Other glass	15%	kg and m ²	15%
70.05	Float glass and surface ground or polished glass, in sheets, whether or not having an			

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
7005.10.00	absorbent, reflecting or non-reflecting layer, but not otherwise worked. Non-wired glass, having an absorbent, reflecting or non-reflecting layer	15%	kg and m ²	15%
7005.21.00	Other non-wired glass: Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground	15%	kg and m ²	15%
7005.29.00	Other	15%	kg and m ²	15%
7005.30.00	Wired glass	15%	kg and m ²	15%
7006.00.00	Glass of heading 70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials.	5%	kg	5%
70.07	Safety glass, consisting of toughened (tempered) or laminated glass.			
7007.11.00	Toughened (tempered) safety glass: Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels:			
7007.11.10	Motor car windscreens	20%	kg	15%
7007.11.90	Other	25%	kg	15%
7007.19.00	Other	5%	kg and m ²	15%
7007.21.00	Laminated safety glass: Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels:			
7007.21.10	Motor car windscreens	20%	kg	15%
7007.21.90	Other	25%	kg	15%
7007.29.00	Other	15%	kg	15%
7008.00.00	Multiple-walled insulating units of glass.	15%	kg	15%
70.09	Glass mirrors, whether or not framed, including rear-view mirrors.			
7009.10.00	Rear-view mirrors for vehicles	20%	kg	15%
7009.91.00	Other: Unframed	25%	kg	15%
7009.92.00	Framed	25%	kg	15%
70.10	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass.			
7010.10.00	Ampoules	Free	kg and u	15%
7010.20.00	Stoppers, lids and other closures	15%	kg and u	15%
7010.90.00	Other			
7010 90.10	Bottles for soft drinks, beer, wines and spirits	15%	kg and u	15%
7010 90.90	Other	15%	kg and u	15%
70.11	Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode-ray tubes or the like.			
7011.10.00	For electric lighting	15%	kg	15%
7011.20.00	For cathode-ray tubes	15%	kg	15%
7011.90.00	Other	15%	kg	15%
(70.12)				
70.13	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 70.10 or 70.18).			
7013.10.00	Of glass-ceramics	20%	kg	15%

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
	Stemware drinking glasses other than of glass-ceramics:			
7013.22.00	Of lead crystal	20%	kg	15%
7013.28.00	Other	20%	kg	15%
	Other drinking glasses, other than of glass ceramics:			
7013.33.00	Of lead crystal	20%	kg	15%
7013.37.00	Other	20%	kg	15%
	Glassware of a kind used for table (other than drinking glasses) or kitchen purposes other than of glass ceramics:			
7013.41.00	Of lead crystal	20%	kg	15%
7013.42.00	Of glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0°C to 300°C	20%	kg	15%
7013.49.00	Other	20%	kg	15%
	Other glassware:			
7013.91.00	Of lead crystal	20%	kg	15%
7013.99.00	Other	20%	kg	15%
70.14	Signalling glassware and optical elements of glass (other than those of heading 70.15), not optically worked.			
7014.00.10	Signalling glassware and optical elements of glass, for road motor vehicles	20%	kg	15%
7014.00.90	Other	15%	kg	15%
70.15	Clock or watch glasses and similar glasses, glasses for non-corrective or corrective spectacles, curved, bent, hollowed or the like, not optically worked; hollow glass spheres and their segments for the manufacture of such glasses.			
7015.10.00	Glasses for corrective spectacles	Free	Kg	5%
7015.90.00	Other	15%	kg	15%
70.16	Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes, glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes; leaded lights and the like; multicellular or foam glass in blocks, panels, plates, shells or similar forms.			
7016.10.00	Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes:			
7016.10.10	Mosaic cubes	25%	kg	15%
7016.10.90	Other	20%	kg	15%
7016.90.00	Other:			
7016.90.10	Tiles	5%	kg	15%
7016.90.90	Other	5%	kg	15%
70.17	Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated.			
7017.10.00	Of fused quartz or other fused silica	Free	kg	15%
7017.20.00	Of other glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin	Free	kg	15%

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
7017.90.00 70.18	within a temperature range of 0°C to 300°C Other Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares, and article thereof other than imitation jewellery; glass eyes other than prosthetic articles; statuettes and other ornaments of lamp-worked glass, other than imitation jewellery; glass microspheres not exceeding 1 mm in diameter.	Free	kg	15%
7018.10.00	Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares	25%	kg	15%
7018.20.00	Glass microspheres not exceeding 1 mm in Diameter	25%	kg	15%
7018.90.00	Other:			
7018.90.10	Glass eyes	25%	kg	15%
7018.90.20	Fragments and chippings	25%	kg	15%
7018.90.90 70.19	Other Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics).	25%	kg	15%
7019.11.00	Slivers, rovings, yarn and chopped strands: Chopped strands, of a length of not more than 50 mm	25%	kg	15%
7019.12.00	Rovings	25%	kg	15%
7019.19.00	Other Thin sheets (voiles), webs, mats, mattresses, boards and similar non-woven products:	25%	kg	15%
7019.31.00	Mats	25%	kg	15%
7019.32.00	Thin sheets (voiles)	25%	kg	15%
7019.39.00	Other	25%	kg	15%
7019.40.00	Woven fabrics of rovings Other woven fabrics:	25%	kg	15%
7019.51.00	Of a width not exceeding 30 cm	25%	kg	15%
7019.52.00	Of a width exceeding 30 cm, plain weave, weighing less than 250 g/m ² , of filaments measuring per single yarn not more than 136 tex	25%	kg	15%
7019.59.00	Other	25%	kg	15%
7019.90.00	Other:			
7019.90.10	Glass fibres (including glass wool)	25%	kg	15%
7019.90.90 7020.00.00	Other Other articles of glass.	25%	kg	15%
7020.00.10	Industrial articles	25%	kg	15%
7020.00.20	Glass inners for vacuum flasks or for other vacuum vessels	25%	kg	15%
7020.00.90	Other	20%	kg	15%



SECTION XIV

NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES, PRECIOUS METALS, METALS CLAD WITH PRECIOUS METAL, AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN

CHAPTER 71

NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES, PRECIOUS METALS, METALS CLAD WITH PRECIOUS METAL, AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN

Notes

1. Subject to Note 1(a) to Section VI and except as provided below, all articles consisting wholly or partly:
 - (a) Of natural or cultured pearls or of precious or semi-precious stones (natural, synthetic or reconstructed), or
 - (b) Of precious metal or of metal clad with precious metal, are to be classified in this Chapter.
2. (A) Headings 71.13, 71.14 and 71.15 do not cover articles in which precious metal or metal clad with precious metal is present as minor constituents only, such as minor fittings or minor ornamentation (for example, monograms, ferrules and rims), and paragraph (b) of the foregoing Note does not apply to such articles.

(B) Heading 71.16 does not cover articles containing precious metal or metal clad with precious metal (other than as minor constituents).
3. This Chapter does not cover:
 - (a) Amalgams of precious metal, or colloidal precious metal (heading 28.43);
 - (b) Sterile surgical suture materials, dental fillings or other goods of Chapter 30;
 - (c) Goods of Chapter 32 (for example, lustres);
 - (d) Supported catalysts (heading 38.15);

- (e) Articles of heading 42.02 or 42.03 referred to in Note 2(B) to Chapter 42;
 - (f) Articles of heading 43.03 or 43.04;
 - (g) Goods of Section XI (textiles and textile articles);
 - (h) Footwear, headgear or other articles of Chapter 64 or 65;
 - (ij) Umbrellas, walking-sticks or other articles of Chapter 66;
 - (k) Abrasive goods of heading 68.04 or 68.05 or Chapter 82, containing dust or powder of precious or semi-precious stones (natural or synthetic); articles of Chapter 82 with a working part of precious or semi-precious stones (natural, synthetic or reconstructed); machinery, mechanical appliances or electrical goods, or parts thereof, of Section XVI. However, articles and parts thereof, wholly of precious or semi-precious stones (natural, synthetic or reconstructed) remain classified in this Chapter, except unmounted worked sapphires and diamonds for styli (heading 85.22);
 - (l) Articles of Chapter 90, 91 or 92 (scientific instruments, clocks and watches, musical instruments);
 - (m) Arms or parts thereof (Chapter 93);
 - (n) Articles covered by Note 2 to Chapter 95;
 - (o) Articles classified in Chapter 96 by virtue of Note 4 to that Chapter; or
 - (p) Original sculptures or statuary (heading 97.03), collectors' pieces (heading 97.05) or antiques of an age exceeding one hundred years (heading 97.06), other than natural or cultured pearls or precious or semi-precious stones.
4. (A) The expression "precious metal" means silver, gold and platinum.
- (B) The expression "platinum" means platinum, iridium, osmium, palladium, rhodium and ruthenium.
- (C) The expression "precious or semi-precious stones" does not include any of the substances specified in Note 2(b) to Chapter 96.
5. For the purposes of this Chapter, any alloy (including a sintered mixture and an inter-metallic compound) containing precious metal is to be treated as an alloy of precious metal if any one precious metal constitutes as much as 2%, by weight, of the alloy. Alloys of precious metal are to be classified according to the following rules:
- (a) An alloy containing 2% or more, by weight, of platinum is to be treated as an alloy of platinum;

- (b) An alloy containing 2% or more, by weight, of gold but no platinum, or less than 2%, by weight, of platinum, is to be treated as an alloy of gold;
 - (c) Other alloys containing 2% or more, by weight, of silver are to be treated as alloys of silver.
6. Except where the context otherwise requires, any reference in the Nomenclature to precious metal or to any particular precious metal includes a reference to alloys treated as alloys of precious metal or of the particular metal in accordance with the rules in Note 5 above, but not to metal clad with precious metal or to base metal or non-metals plated with precious metal.
 7. Throughout the Nomenclature the expression "metal clad with precious metal" means material made with a base of metal upon one or more surfaces of which there is affixed by soldering, brazing, welding, hot-rolling or similar mechanical means a covering of precious metal. Except where the context otherwise requires, the expression also covers base metal inlaid with precious metal.
 8. Subject to Note 1(a) to Section VI, goods answering to a description in heading 71.12 are to be classified in that heading and in no other heading of the Nomenclature.
 9. For the purposes of heading 71.13, the expression "articles of jewellery" means:
 - (a) Any small objects of personal adornment (for example, rings, bracelets, necklaces, brooches, ear-rings, watch-chains, fobs, pendants, tie-pins, cuff-links, dress-studs, religious or other medals and insignia); and
 - (b) Articles of personal use of a kind normally carried in the pocket, in the handbag or on the person (for example cigar or cigarette cases, snuff boxes, cachou or pill boxes, powder boxes, chain purses, or prayer beads).

These articles may be combined or set, for example with natural or cultured pearls, precious or semiprecious stones, synthetic or reconstructed precious or semi-precious stones, tortoise shell, mother of pearl, ivory, natural or reconstituted amber, jet or coral
 10. For the purposes of heading 71.14, the expression "articles of goldsmiths' or silversmiths' wares" includes such articles as ornaments, tableware, toilet-ware, smokers' requisites and other articles of household, office or religious use.
 11. For the purposes of heading 71.17, the expression "imitation jewellery" means articles of jewellery within the meaning of paragraph (a) of Note 9 above (but not including buttons or other articles of heading 96.06, or dress-combs, hair-slides or the like, and hairpins, of heading 96.15), not

incorporating natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed) nor (except as plating or as minor constituents) precious metal or metal clad with precious metal.

Subheading Notes

1. For the purposes of subheadings 7106.10.00, 7108.11.00, 7110.11.00, 7110.21.00, 7110.31.00 and 7110.41.00, the expressions "powder" and "in powder form" mean products of which 90% or more by weight passes through a sieve having a mesh aperture of 0.5 mm.
2. Notwithstanding the provisions of Chapter Note 4(B), for the purposes of subheadings 7110.11.00 and 7110.19.00, the expression "platinum" does not include iridium, osmium, palladium, rhodium or ruthenium.
3. For the classification of alloys in the subheadings of heading 71.10, each alloy is to be classified with that metal, platinum, palladium, rhodium, iridium, osmium or ruthenium which predominates by weight over each other of these metals.



HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
71.01	I - NATURAL OR CULTURED PEARLS AND PRECIOUS OR SEMI-PRECIOUS STONES Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; pearls, natural or cultured, temporarily strung for convenience of transport.			
7101.10.00	Natural pearls:			
7101.10.10	Temporarily strung for convenience of transport	35%	kg	15%
7101.10.90	Other	35%	kg	15%
	Cultured pearls:			
7101.21.00	Unworked:			
7101.21.10	Temporarily strung for convenience of transport	35%	kg	15%
7101.21.90	Other	35%	kg	15%
7101.22.00	Worked:			
7101.22.10	Temporarily strung for convenience of transport	35%	kg	15%
7101.22.90	Other	35%	kg	15%
71.02	Diamonds, whether or not worked, but not mounted or set.			
7102.10.00	Unsorted	35%	kg and carat	15%
	Industrial:			
7102.21.00	Unworked or simply sawn, cleaved or bruted	35%	kg and carat	15%
7102.29.00	Other	35%	kg and carat	15%
	Non-industrial:			
7102.31.00	Unworked or simply sawn, cleaved or bruted	35%	kg and carat	15%
7102.39.00	Other	35%	kg and carat	15%
71.03	Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of			

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
7103.10.00	transport. Unworked or simply sawn or roughly shaped:			
7103.10.10	Temporarily strung for convenience of transport	35%	kg	15%
7103.10.90	Other	35%	kg	15%
7103.91.00	Otherwise worked: Rubies, sapphires and emeralds:			
7103.91.10	Temporarily strung for convenience of transport	35%	kg and carat	15%
7103.91.90	Other	35%	kg and carat	15%
7103.99.00	Other:			
7103.99.10	Temporarily strung for convenience of transport	35%	kg and carat	15%
7103.99.90	Other	35%	kg and carat	15%
71.04	Synthetic or reconstructed precious or semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semi-precious stones, temporarily strung for convenience of transport.			
7104.10.00	Piezo-electric quartz	35%	kg and carat	15%
7104.20.00	Other, unworked or simply sawn or roughly shaped	35%	kg and carat	15%
7104.90.00	Other	35%	kg and carat	15%
71.05	Dust and powder of natural or synthetic precious or semi-precious stones.			
7105.10.00	Of diamonds	5%	kg and carat	15%
7105.90.00	Other	5%	kg	15%
71.06	II - PRECIOUS METALS AND METALS CLAD WITH PRECIOUS METAL Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form.			
7106.10.00	Powder	25%	kg	15%
7106.91.00	Other: Unwrought	25%	kg	15%
7106.92.00	Semi-manufactured	25%	kg	15%
7107.00.00	Base metals clad with silver, not further worked than semi-manufactured.	25%	kg	15%
71.08	Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form.			
7108.11.00	Non-monetary: Powder	15%	kg	15%
7108.12.00	Other unwrought forms:			
7108.12.10	In bars	15%	kg	15%
7108.12.90	Other	15%	kg	15%
7108.13.00	Other semi manufactured forms	15%	kg	15%
7108.20.00	Monetary	15%	kg	15%
7109.00.00	Base metals or silver, clad with gold, not further worked than semi-manufactured.	15%	kg	15%
71.10	Platinum, unwrought or in semi-manufactured forms, or in powder form.			
7110.11.00	Platinum: Unwrought or in powder form	25%	kg	15%
7110.19.00	Other	25%	kg	15%
7110.21.00	Palladium: Unwrought or in powder form	25%	kg	15%
7110.29.00	Other Rhodium:	25%	kg	15%

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
7110.31.00	Unwrought or in powder form	25%	kg	15%
7110.39.00	Other	25%	kg	15%
	Iridium, osmium and ruthenium:			
7110.41.00	Unwrought or in powder form	25%	kg	15%
7110.49.00	Other	25%	kg	15%
7111.00.00	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured.	25%	kg	15%
71.12	Waste and scrap of precious metal or of metal clad with precious metal; other waste and scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal.			
7112.30.00	Ash containing precious metal or precious metal compounds	25%	kg	15%
	Other:			
7112.91.00	Of gold, including metal clad with gold but excluding sweepings containing other precious metals	25%	kg	15%
7112.92.00	Of platinum, including metal clad with platinum but excluding sweepings containing other precious metal	25%	kg	15%
7112.99.00	Other	25%	kg	15%
	III - JEWELLERY, GOLDSMITHS' AND SILVERSMITHS' WARES AND OTHER ARTICLES			
71.13	Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal.			
	Of precious metal whether or not plated or clad with precious metal:			
7113.11.00	Of silver, whether or not plated or clad with other precious metal	35%	kg	15%
7113.19.00	Of other precious metal, whether or not plated or clad with precious metal:			
7113.19.10	Of gold	35%	kg	15%
7113.19.90	Other	35%	kg	15%
7113.20.00	Of base metal clad with precious metal	35%	kg	15%
71.14	Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal.			
	Of precious metal whether or not plated or clad with precious metal:			
7114.11.00	Of silver, whether or not plated or clad with precious metal	35%	kg	15%
7114.19.00	Of other precious metal, whether or not plated or clad with precious metal	35%	kg	15%
7114.20.00	Of base metal clad with precious metal	35%	kg	15%
71.15	Other articles of precious metal or of metal clad with precious metal.			
7115.10.00	Catalysts in the form of wire cloth or grill, of platinum	25%	kg	15%
7115.90.00	Other	25%	kg	15%
71.16	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed).			
7116.10.00	Of natural or cultured pearls	35%	kg	15%
7116.20.00	Of precious or semi-precious stones (natural,	35%	kg	15%

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
71.17	synthetic or reconstructed) Imitation jewellery. Of base metal, whether or not plated with precious metal:			
7117.11.00	Cuff-links and studs	35%	kg	15%
7117.19.00	Other	35%	kg	15%
7117.90.00	Other	35%	kg	15%
71.18	Coin.			
7118.10.00	Coin (other than gold coin), not being legal tender	Free	kg	15%
7118.90.00	Other:			
7118.90.10	Gold coin	Free	kg	15%
7118.90.90	Other	Free	kg	15%



SECTION XV

BASE METALS AND ARTICLES OF BASE METAL

Notes

1. This Section does not cover:
 - (a) Prepared paints, inks or other products with a basis of metallic flakes or powder (headings 32.07 to 32.10, 32.12, 32.13 or 32.15);
 - (b) Ferro-cerium or other pyrophoric alloys (heading 36.06);
 - (c) Headgear or parts thereof of heading 65.06 or 65.07;
 - (d) Umbrella frames or other articles of heading 66.03;
 - (e) Goods of Chapter 71 (for example, precious metal alloys, base metal clad with precious metal, imitation jewellery);
 - (f) Articles of Section XVI (machinery, mechanical appliances and electrical goods);
 - (g) Assembled railway or tramway track (heading 86.08) or other articles of Section XVII (vehicles, ships and boats, aircraft);
 - (h) Instruments or apparatus of Section XVIII, including clock or watch springs;
 - (i) Lead shot prepared for ammunition (heading 93.06) or other articles of Section XIX (arms and ammunition);
 - (j) Articles of Chapter 94 (for example, furniture, mattress supports, lamps and lighting fittings, illuminated signs, prefabricated buildings);
 - (k) Articles of Chapter 95 (for example, toys, games, sports requisites);
 - (l) Hand sieves, buttons, pens, pencil-holders, pen nibs or other articles of Chapter 96 (miscellaneous manufactured articles articles); or
 - (m) Articles of Chapter 97 (for example, works of art).
2. Throughout the Nomenclature, the expression "parts of general use" means:
 - (a) Articles of heading 73.07, 73.12, 73.15, 73.17.00 or 73.18 and similar articles of other base metal;
 - (b) Springs and leaves for springs, of base metal, other than clock or watch springs (heading 91.14); and
 - (c) Articles of headings 83.01, 83.02, 83.08, 83.10.00.00 and frames and mirrors, of base metal, of heading 83.06.

In Chapters 73 to 76 and 78 to 82 (but not in heading 73.15) references to parts of goods do not include references to parts of general use as defined above.

Subject to the preceding paragraph and to Note 1 to Chapter 83, the articles of Chapter 82 or 83 are excluded from Chapters 72 to 76 and 78 to 81.

3. Throughout the Nomenclature, the expression “base metals” means : iron and steel, copper, nickel, aluminium, lead, zinc, tin, tungsten (wolfram), molybdenum, tantalum, magnesium, cobalt, bismuth, cadmium, titanium, zirconium, antimony, manganese, beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium.
4. Throughout the Nomenclature, the term "cermets" means products containing a microscopic heterogeneous combination of a metallic component and a ceramic component. The term "cermets" includes sintered metal carbides (metal carbides sintered with a metal).
5. Classification of alloys (other than ferro-alloys and master alloys as defined in Chapters 72 and 74):
 - (a) An alloy of base metals is to be classified as an alloy of the metal, which predominates by weight over each of the other metals;
 - (b) An alloy composed of base metals of this Section and of elements not falling within this Section is to be treated as an alloy of base metals of this Section if the total weight of such metals equals or exceeds the total weight of the other elements present;
 - (c) In this Section the term "alloys" includes sintered mixtures of metal powders, heterogeneous intimate mixtures obtained by melting (other than cermets) and intermetallic compounds.
6. Unless the context otherwise requires, any reference in the Nomenclature to a base metal includes a reference to alloys which, by virtue of Note 5 above, are to be classified as alloys of that metal.
7. Classification of composite articles:

Except where the headings otherwise require, articles of base metal (including articles of mixed materials treated as articles of base metal under the Interpretative Rules) containing two or more base metals are to be treated as articles of the base metal predominating by weight over each of the other metals.

For this purpose:

- (a) Iron and steel, or different kinds of iron or steel, are regarded as one and the same metal;

- (b) An alloy is regarded as being entirely composed of that metal as an alloy of which, by virtue of Note 5, it is classified; and
- (c) A cermet of heading 8113.00.00 is regarded as a single base metal.

8. In this Section, the following expressions have the meanings hereby assigned to them:

(a) **“Waste and scrap”**

Metal waste and scrap from the manufacture or mechanical working of metals, and metal goods definitely not usable as such because of breakage, cutting-up, wear or other reasons.

(b) **“Powders”**

Products of which 90% or more by weight passes through a sieve having a mesh aperture of 1 mm.



CHAPTER 72

IRON AND STEEL

Notes

1. In this Chapter and, in the case of Notes (d), (e) and (f) throughout the Nomenclature, the following expressions have the meanings hereby assigned to them:

(a) **“Pig iron”**

Iron-carbon alloys not usefully malleable, containing more than 2% by weight of carbon and which may contain by weight one or more other elements within the following limits:

- not more than 10% of chromium
- not more than 6% of manganese
- not more than 3% of phosphorus
- not more than 8% of silicon
- a total of not more than 10% of other elements.

(b) **“Spiegeleisen”**

Iron-carbon alloys containing by weight more than 6% but not more than 30% of manganese and otherwise conforming to the specification at (a) above.

(c) **“Ferro-alloys”**

Alloys in pigs, blocks, lumps or similar primary forms, in forms obtained by continuous casting and also in granular or powder forms, whether or not agglomerated, commonly used as an additive in the manufacture of other alloys or as de-oxidants, de-sulphurising agents or for similar uses in ferrous metallurgy and generally not usefully malleable, containing by weight 4% or more of the element iron and one or more of the following:

- more than 10% of chromium
- more than 30% of manganese
- more than 3% of phosphorus
- more than 8% of silicon
- a total of more than 10% of other elements, excluding carbon, subject to a maximum content of 10% in the case of copper.

(d) **“Steel”**

Ferrous materials other than those of heading 72.03 which (with the exception of certain types produced in the form of castings) are usefully malleable and which contain by weight 2% or less of carbon. However, chromium steels may contain higher proportions of carbon.

(e) **“Stainless steel”**

Alloy steels containing, by weight, 1.2% or less of carbon and 10.5% or more of chromium, with or without other elements.

(f) **“Other alloy steel”**

Steels not complying with the definition of stainless steel and containing by weight one or more of the following elements in the proportion shown:

- 0.3% or more of aluminium
- 0.0008% or more of boron
- 0.3% or more of chromium
- 0.3% or more of cobalt
- 0.4% or more of copper
- 0.4% or more of lead
- 1.65% or more of manganese
- 0.08% or more of molybdenum
- 0.3% or more of nickel
- 0.06% or more of niobium
- 0.6% or more of silicon
- 0.05% or more of titanium
- 0.3% or more of tungsten (wolfram)
- 0.1% or more of vanadium
- 0.05% or more of zirconium
- 0.1% or more of other elements (except sulphur, phosphorus, carbon and nitrogen), taken separately.

(g) **“Remelting scrap ingots of iron or steel”**

Products roughly cast in the form of ingots without feeder-heads or hot tops, or of pigs, having obvious surface faults and not complying with the chemical composition of pig iron, spiegeleisen or ferro-alloys.

(h) **“Granules”**

Products of which less than 90% by weight passes through a sieve with a mesh aperture of 1 mm and of which 90% or more by weight passes through a sieve with a mesh aperture of 5 mm.

(i) **“Semi-finished products”**

Continuous cast products of solid section, whether or not subjected to primary hot-rolling; and

Other products of solid section, which have not been further worked than subjected to primary hot-rolling or roughly shaped by forging, including blanks for angles, shapes or sections.

These products are not presented in coils.

(j) **“Flat-rolled products”**

Rolled products of solid rectangular (other than square) cross-section, which do not conform to the definition at (ij) above in the form of:

- coils of successively superimposed layers, or
- straight lengths, which if of a thickness less than 4.75 mm are of a width measuring at least ten times the thickness or if of a thickness of 4.75 mm or more are of a width which exceeds 150 mm and measures at least twice the thickness.

Flat-rolled products include those with patterns in relief derived directly from rolling (for example, grooves, ribs, chequers, tears, buttons, lozenges) and those which have been perforated, corrugated or polished, provided that they do not thereby assume the character of articles or products of other headings.

Flat-rolled products of a shape other than rectangular or square, of any size, are to be classified as products of a width of 600 mm or more, provided that they do not assume the character of articles or products of other headings.

(k) **“Bars and rods, hot-rolled, in irregularly wound coils”**

Hot-rolled products in irregularly wound coils, which have a solid cross-section in the shape of circles, segments of circles, ovals, rectangles (including squares), triangles or other convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). These products may have indentations, ribs, grooves or other deformations produced during the rolling process (reinforcing bars and rods).

(l) **“Other bars and rods”**

Products which do not conform to any of the definitions at (i), (j), (k) or (l) or to the definition of wire, which have a uniform solid cross-section along their whole length in the shape of circles, segments of circles, ovals, rectangles (including squares), triangles or other convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). These products may:

- have indentations, ribs, grooves or other deformations produced during the rolling process (reinforcing bars and rods);
- be twisted after rolling.

(n) **“Angles shapes and sections”**

Products having a uniform solid cross-section along their whole length, which do not conform to any of the definitions at (i),(j), (k), (l) or (m) or to the definition of wire.

Chapter 72 does not include products of heading 73.01 or 73.02.

(o) **“Wire”**

Cold-formed products in coils, of any uniform solid cross-section along their whole length, which do not conform to the definition of flat-rolled products.

(p) **“Hollow drill bars and rods”**

Hollow bars and rods of any cross-section, suitable for drills, of which the greatest external dimension of the cross-section exceeds 15 mm but does not exceed 52 mm, and of which the greatest internal dimension does not exceed one half of the greatest external dimension. Hollow bars and rods of iron or steel not conforming to this definition are to be classified in heading 73.04.

2. Ferrous metals clad with another ferrous metal are to be classified as products of the ferrous metal predominating by weight.

3. Iron or steel products obtained by electrolytic deposition, by pressure casting or by sintering are to be classified, according to their form, their composition and their appearance, in the headings of this Chapter appropriate to similar hot-rolled products.

Subheading Notes

1. In this Chapter the following expressions have the meanings hereby assigned to them:

- (a) **“Alloy pig iron”**

Pig iron containing, by weight, one or more of the following elements in the specified proportions:

- more than 0.2% of chromium
- more than 0.3% of copper
- more than 0.3% of nickel
- more than 0.1% of any of the following elements: aluminium, molybdenum, titanium, tungsten (wolfram), vanadium.

- (b) **“Non-alloy free-cutting steel”**

Non-alloy steel containing, by weight, one or more of the following elements in the specified proportions:

- 0.08% or more of sulphur
- 0.1% or more of lead
- more than 0.05% of selenium
- more than 0.01% of tellurium
- more than 0.05% of bismuth

- (c) **“Silicon-electrical steel”**

Alloy steels containing by weight at least 0.6% but not more than 6% of silicon and not more than 0.08% of carbon. They may also contain by weight not more than 1% of aluminium but no other element in a proportion that would give the steel the characteristics of another alloy steel.

- (d) **“High speed steel”**

Alloy steels containing, with or without other elements, at least two of the three elements molybdenum, tungsten and vanadium with a combined content by weight of 7% or more, 0.6% or more of carbon and 3 to 6% of chromium.

(e) **“Silico-manganese steel”**

Alloy steels containing by weight:

- not more than 0.7% of carbon,
- 0.5% or more but not more than 1.9% of manganese, and
- 0.6% or more but not more than 2.3% of silicon, but no other element in a proportion that would give the steel the characteristics of another alloy steel.

2. For the classification of ferro-alloys in the subheadings of heading 72.02 the following rule should be observed:

A ferro-alloy is considered as binary and classified under the relevant subheading (if it exists) if only one of the alloy elements exceeds the minimum percentage laid down in Chapter Note 1(c); by analogy, it is considered respectively as ternary or quaternary if two or three alloy elements exceed the minimum percentage.

For the application of this rule the unspecified "other elements" referred to in Chapter Note 1(c) must each exceed 10% by weight.



HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
72.01	I - PRIMARY MATERIALS PRODUCTS IN GRANULAR ORE POWDER FORM Pig iron and spiegeleisen in pigs, blocks or other primary forms.			
7201.10.00	Non-alloy pig iron containing by weight 0.5% or less of phosphorous	10%	kg	5%
7201.20.00	Non-alloy pig iron containing by weight or more 0.5% of phosphorous	10%	kg	5%
7201.50.00	Alloy pig iron, spiegeleisen:			
7201.50.10	Alloy pig iron	10%	kg	5%
7201.50.20	Spiegeleisen	10%	Kg	5%
72.02	Ferro-alloys.			
	Ferro-manganese:			
7202.11.00	Containing by weight more than 2% of carbon	10%	Kg	5%
7202.19.00	Other	10%	Kg	5%
	Ferro-silicon:			
7202.21.00	Containing by weight more than 55% of silicon	10%	Kg	5%
7202.29.00	Other	10%	Kg	5%
7202.30.00	Ferro-silico-manganese	10%	Kg	5%

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
7202.41.00	Ferro-chromium: Containing by weight more than 4% of carbon	10%	Kg	5%
7202.49.00	Other	10%	Kg	5%
7202.50.00	Ferro-silico-chromium	10%	Kg	5%
7202.60.00	Ferro-nickel	10%	Kg	5%
7202.70.00	Ferro-molybdenum	10%	Kg	5%
7202.80.00	Ferro-tungsten and ferro-silico-tungsten Other:	10%	Kg	5%
7202.91.00	Ferro-titanium and ferro-silico-titanium	10%	kg	5%
7202.92.00	Ferro-vanadium	10%	kg	5%
7202.93.00	Ferro-niobium	10%	kg	5%
7202.99.00	Other	10%	kg	5%
72.03	Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron having a minimum purity by weight of 99.94%, in lumps, pellets or similar form.			
7203.10.00	Ferrous products obtained by direct reduction of iron ore	10%	kg	5%
7203.90.00	Other	10%	kg	5%
72.04	Ferrous waste and scrap; remelting scrap ingots of iron or steel.			
7204.10.00	Waste and scrap of cast iron	10%	kg	5%
	Waste and scrap of alloy steel:			
7204.21.00	Of stainless steel	10%	kg	5%
7204.29.00	Other	10%	kg	5%
7204.30.00	Waste and scrap of tinned iron or steel	10%	kg	5%
	Other waste scrap:			
7204.41.00	Tarnings, shavings, chips, milling waste, sawdust, fillings, trimmings and stampings, whether or not in bundles	10%	kg	5%
7204.49.00	Other	10%	kg	5%
7204.50.00	Remelting scrap ingots	10%	Kg	5%
72.05	Granules and powders, pig iron, spiegeleisen, iron or steel.			
7205.10.00	Granules	10%	Kg	5%
	Powders:			
7205.21.00	Of alloy steel	10%	Kg	5%
7205.29.00	Other	10%	Kg	5%
72.06	II - IRON AND NON-ALLOY STEEL Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading No. 72.03).			
7206.10.00	Ingots:			
7206.10.10	Of iron	10%	Kg	5%
7206.10.20	Of non-alloy steel	10%	Kg	5%
7206.90.00	Other:			
7206.90.10	Of iron	10%	kg	5%
7206.90.90	Of non-alloy steel	10%	kg	5%
72.07	Semi-finished products of iron or non-alloy steel.			
7207.11.00	Containing by weight less than 0.25% of carbon: Of rectangular (including square) cross-section, the width measuring less than twice the			

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
7207.11.10	thickness: Blooms and billets, of non-alloy steel	10%	kg	5%
7207.11.90	Other	10%	kg	5%
7207.12.00	Other, of rectangular (other than square) cross-section:			
7207.12.10	Blooms and billets, of non-alloy steel	10%	kg	5%
7207.12.90	Other	10%	kg	5%
7207.19.00	Other:			
7207.19.10	Blooms and billets, of non-alloy steel	10%	kg	5%
7207.19.90	Other	10%	kg	5%
7207.20.00	Containing by weight 0.25% or more of carbon:			
7207.20.10	Blooms and billets, of non-alloy steel	10%	kg	5%
7207.20.90	Other	10%	kg	5%
72.08	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, hot-rolled, not clad, plated or coated.			
7208.10.00	In coils, not further worked than hot-rolled, with patterns in relief:			
7208.10.10	Of a thickness of less than 3 mm	10%	kg	5%
7208.10.90	Other	10%	kg	5%
	Other, in coils, not further worked than hot-rolled, pickled:			
7208.25.00	Of a thickness of 4.75 mm or more	10%	kg	5%
7208.26.00	Of a thickness of 3 mm or more but less than 4.75 mm	10%	kg	5%
7208.27.00	Of a thickness of less than 3 mm	10%	kg	5%
	Other, in coils, not further worked than hot-rolled:			
7208.36.00	Of a thickness exceeding 10 mm	10%	kg	5%
7208.37.00	Of a thickness of 4.75 mm or more but not exceeding 10 mm	10%	kg	5%
7208.38.00	Of a thickness of 3 mm or more but less than 4.75 mm	10%	kg	5%
7208.39.00	Of a thickness of less than 3 mm	10%	kg	5%
7208.40.00	Not in coils, not further worked than hot-rolled, with patterns in relief:			
7208.40.10	Of a thickness of less than 3 mm	10%	kg	5%
7208.40.90	Other	10%	kg	5%
	Other, not in coils, not further worked than hot-rolled :			
7208.51.00	Of a thickness exceeding 10 mm	10%	kg	5%
7208.52.00	Of a thickness of 4.75 mm or more but not exceeding 10 mm	10%	kg	5%
7208.53.00	Of a thickness of 3 mm or more but less than 4.75 mm	10%	kg	5%
7208.54.00	Of a thickness of less than 3 mm	10%	kg	5%
7208.90.00	Other:			
7208.90.10	Of a thickness of less than 3 mm	10%	kg	5%
7208.90.90	Other	10%	kg	5%
72.09	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, cold-rolled (cold-reduced), not clad, plated or coated.			
	In coils, not further worked cold-rolled (cold-reduced):			
7209.15.00	Of a thickness of 3mm or more	10%	kg	5%
7209.16.00	Of a thickness exceeding 1 mm but less than 3	10%	kg	5%

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
7209.17.00	mm Of a thickness of 0.5 mm or more but not exceeding 1 mm	10%	kg	5%
7209.18.00	Of a thickness of less than 0.5 mm Not in coils, not further worked than cold-rolled (cold reduced):	10%	kg	5%
7209.25.00	Of a thickness of 3 mm or more	10%	kg	5%
7209.26.00	Of a thickness exceeding 1 mm but less than 3 mm	10%	kg	5%
7209.27.00	Of a thickness of 0.5 mm or more but not exceeding 1 mm	10%	kg	5%
7209.28.00	Of a thickness of less than 0.5 mm	10%	kg	5%
7209.90.00	Other:			
7209.90.10	Of a thickness of less than 3 mm	10%	kg	5%
7209.90.90	Other	10%	kg	5%
72.10	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated.			
	Plated or coated with tin:			
7210.11.00	Of a thickness of 0.5 mm or more	10%	kg	5%
7210.12.00	Of a thickness of less than 0.5 mm	10%	kg	5%
7210.20.00	Plated or coated with lead, including terne-plate	10%	kg	5%
7210.30.00	Electrolytically plated or coated with zinc:			
7210.30.10	Of a thickness of less than 3 mm, corrugated	10%	kg	5%
7210.30.20	Of a thickness of less than 3 mm, other	10%	kg	5%
7210.30.90	Other	10%	kg	5%
	Otherwise plated or coated with zinc:			
7210.41.00	Corrugated:			
7210.41.10	Of a thickness of less than 3 mm	10%	kg	5%
7210.41.90	Other	10%	kg	5%
7210.49.00	Other:			
7210.49.10	Of a thickness of less than 3 mm	10%	kg	5%
7210.49.90	Other	10%	kg	5%
7210.50.00	Plated or coated with chromium oxides or with chromium and chromium oxides	10%	kg	5%
	Plated or coated with aluminium:			
7210.61.00	Plated or coated with aluminium-zinc alloys:			
7210.61.10	Of a thickness of less than 3 mm, corrugated	10%	kg	5%
7210.61.20	Of a thickness of less than 3 mm, other	10%	kg	5%
7210.61.90	Other	10%	kg	5%
7210.69.00	Other	10%	kg	5%
7210.70.00	Painted, varnished or coated with plastics:			
7210.70.10	Of a thickness of less than 3 mm, corrugated	10%	kg	5%
7210.70.20	Of a thickness of less than 3 mm, other	10%	kg	5%
7210.70.90	Other	10%	kg	5%
7210.90.00	Other:			
7210.90.10	Of a thickness of less than 3 mm, corrugated	10%	kg	5%
7210.90.20	Of a thickness of less than 3 mm, other	10%	kg	5%
7210.90.90	Other	10%	kg	5%
72.11	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, 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 150 mm and a thickness of not less than 4 mm, not in coils and without patterns in relief	10%	kg	5%

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
7211.14.00	Other, of a thickness of 4.75 mm or more	10%	kg	5%
7211.19.00	Other:			
7211.19.10	Of a thickness of less than 3 mm	10%	kg	5%
7211.19.90	Other	10%	kg	5%
	Not further worked than cold-rolled (cold-reduced):			
7211.23.00	Containing by weight less than 0.25% of carbon:			
7211.23.10	Of a thickness of less than 3 mm	10%	kg	5%
7211.23.90	Other	10%	kg	5%
7211.29.00	Other:			
7211.29.10	Of a thickness of less than 3 mm	10%	kg	5%
7211.29.90	Other	10%	kg	5%
7211.90.00	Other:			
7211.90.10	Of a thickness of less than 3 mm	10%	kg	5%
7211.90.90	Other	10%	kg	5%
72.12	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated.			
7212.10.00	Plated or coated with tin	10%	kg	5%
7212.20.00	Electrolytically plated or coated with zinc:			
7212.20.10	Of a thickness of less than 3 mm, corrugated	10%	kg	5%
7212.20.20	Of a thickness of less than 3 mm, other	10%	kg	5%
7212.20.90	Other	10%	kg	5%
7212.30.00	Otherwise plated or coated with zinc:			
7212.30.10	Of a thickness of less than 3 mm, corrugated	10%	kg	5%
7212.30.20	Of a thickness of less than 3 mm, other	10%	kg	5%
7212.30.90	Other	10%	kg	5%
7212.40.00	Painted, varnished or coated with plastics:			
7212.40.10	Of a thickness of less than 3 mm, corrugated	10%	kg	5%
7212.40.20	Of a thickness of less than 3 mm, other	10%	kg	5%
7212.40.90	Other	10%	kg	5%
7212.50.00	Otherwise plated or coated:			
7212.50.10	Of a thickness of less than 3 mm, corrugated	10%	kg	5%
7212.50.20	Of a thickness of less than 3 mm, other	10%	kg	5%
7212.50.90	Other	10%	kg	5%
7212.60.00	Clad:			
7212.60.10	Of a thickness of less than 3 mm, corrugated	10%	kg	5%
7212.60.20	Of a thickness of less than 3 mm, other	10%	kg	5%
7212.60.90	Other	10%	kg	5%
72.13	Bars and rods, hot-rolled in irregularly wound coils, of iron or non-alloy steel.			
7213.10.00	Containing indentations, ribs, grooves or other deformations produced during the rolling process:			
7213.10.10	Of iron	10%	kg	5%
7213.10.90	Of non-alloy steel	10%	kg	5%
7213.20.00	Other, of free-cutting steel	10%	kg	5%
	Other:			
7213.91.00	Of circular cross-section measuring less than 14 mm in diameter:			
7213.91.10	Of iron	10%	kg	5%
7213.91.90	Of non-alloy steel	10%	kg	5%
7213.99.00	Other:			
7213.99.10	Of iron	10%	kg	5%
7213.99.90	Of non-alloy steel	10%	kg	5%
72.14	Other bars and rods of iron or non-alloy steel,			

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
	not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling.			
7214.10.00	Forged:			
7214.10.10	Of iron	10%	kg	5%
7214.10.20	Of non-alloy steel	10%	kg	5%
7214.20.00	Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling:			
7214.20.10	Of iron	10%	kg	5%
7214.20.90	Of non-alloy steel	10%	kg	5%
7214.30.00	Other, of free-cutting steel	10%	kg	5%
	Other:			
7214.91.00	Of rectangular (other than square) cross-section:			
7214.91.10	Of iron	10%	kg	5%
7214.91.90	Of non-alloy steel	10%	kg	5%
7214.99.00	Other:			
7214.99.10	Of iron	10%	kg	5%
7214.99.90	Of non-alloy steel	10%	kg	5%
	72.15 Other bars and rods of iron or non-alloy steel.			
7215.10.00	Of free-cutting steel, not further worked than cold-formed or cold-finished	10%	kg	5%
7215.50.00	Other, not further worked than cold-formed or cold-finished	10%	kg	5%
7215.90.00	Other:			
7215.90.10	Of iron	10%	kg	5%
7215.90.90	Of non-alloy steel	10%	kg	5%
	72.16 Angles, shapes and sections of iron or non-alloy steel.			
7216.10.00	U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm:	10%	kg	5%
7216.21.00	L sections	10%	kg	5%
7216.22.00	T sections	10%	kg	5%
	U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm or more:			
7216.31.00	U sections	10%	kg	5%
7216.32.00	I sections	10%	kg	5%
7216.33.00	H sections	10%	kg	5%
7216.40.00	L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm or more	10%	kg	5%
7216.50.00	Other angles, shapes and sections, not further worked than hot-rolled, hot drawn or extruded:			
7216.50.10	Angles, of non-alloy steel	10%	kg	5%
7216.50.90	Other	10%	kg	5%
	Angles, shapes and sections, not further worked than cold-formed or cold-finished:			
7216.61.00	Obtained from flat-rolled products:			
7216.61.10	Angles, of non-alloy steel	10%	kg	5%
7216.61.90	Other	10%	kg	5%
7216.69.00	Other:			

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
7216.69.10	Angles, of non-alloy steel	10%	kg	5%
7216.69.90	Other	10%	kg	5%
7216.91.00	Other: Cold-formed or cold-finished from flat-rolled products:			
7216.91.10	Angles, of non-alloy steel	10%	kg	5%
7216.91.90	Other	10%	kg	5%
7216.99.00	Other	10%	kg	5%
72.17	Wire or iron or non-alloy steel.			
7217.10.00	Not plated or coated, whether or not polished:			
7217.10.10	Of iron	10%	kg	5%
7217.10.90	Of non-alloy steel	10%	kg	5%
7217.20.00	Plated or coated with zinc	10%	kg	5%
7217.30.00	Plated or coated with other base metals	10%	kg	5%
7217.90.00	Other	10%	kg	5%
	III - STAINLESS STEEL			
72.18	Stainless steel in ingots or other primary forms; semi-finished products of stainless steel.			
7218.10.00	Ingots and other primary forms	10%	kg	5%
7218.91.00	Other: Of rectangular (other than square) cross-section	10%	kg	5%
7218.99.00	Other	10%	kg	5%
72.19	Flat-rolled products of stainless steel, of a width of 600 mm or more.			
	Not further worked than hot-rolled, in coils:			
7219.11.00	Of a thickness exceeding 10 mm	10%	kg	5%
7219.12.00	Of a thickness of 4.75 mm or more but not exceeding 10 mm	10%	kg	5%
7219.13.00	Of a thickness of 3 mm or more but less than 4.75 mm	10%	kg	5%
7219.14.00	Of a thickness of less than 3 mm	10%	kg	5%
	Not further worked than hot-rolled, not in coils:			
7219.21.00	Of a thickness exceeding 10 mm	10%	kg	5%
7219.22.00	Of a thickness of 4.75 mm or more but not exceeding 10 mm	10%	kg	5%
7219.23.00	Of a thickness of 3 mm or more but less than 4.75 mm	10%	kg	5%
7219.24.00	Of a thickness of less than 3 mm	10%	kg	5%
	Not further worked than cold-rolled (cold-reduced):			
7219.31.00	Of a thickness of 4.75 mm or more	10%	kg	5%
7219.32.00	Of a thickness of 3 mm or more but less than 4.75 mm	10%	kg	5%
7219.33.00	Of a thickness exceeding 1 mm but less than 3 mm	10%	kg	5%
7219.34.00	Of a thickness of 0.5 mm or more but not exceeding 1 mm	10%	kg	5%
7219.35.00	Of a thickness of less than 0.5 mm	10%	kg	5%
7219.90.00	Other	10%	kg	5%
72.20	Flat-rolled products of stainless steel, of a width of less than 600 mm.			
	Not further worked than hot-rolled:			
7220.11.00	Of a thickness of 4.75 mm or more	10%	kg	5%
7220.12.00	Of a thickness of less than 4.75 mm	10%	kg	5%
7220.20.00	Not further worked than cold-rolled (cold-	10%	kg	5%

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
7220.90.00	reduced) Other	10%	kg	5%
7221.00.00	Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel.	10%	kg	5%
72.22	Other bars and rods of stainless steel; angles, shapes and sections of stainless steel. Bars and rods, not further worked than hot-rolled, hot-drawn or extruded:			
7222.11.00	Of circular cross-section	10%	kg	5%
7222.19.00	Other	10%	kg	5%
7222.20.00	Bars and rods, not further worked than cold-formed or cold-finished	10%	kg	5%
7222.30.00	Other bars and rods	10%	kg	5%
7222.40.00	Angles, shapes and sections:			
7222.40.10	Angles	10%	kg	5%
7222.40.20	Shapes and sections	10%	kg	5%
7223.00.00	Wire of stainless steel.	10%	kg	5%
72.24	IV -OTHER ALLOY STEEL; HOLLOW DRILL BARS AND RODS, OF ALLOY OR NON-ALLOY STEEL Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel.			
7224.10.00	Ingots and other primary forms	10%	kg	5%
7224.90.00	Other	10%	kg	5%
72.25	Flat-rolled products of other alloy steel, of a width of 600 mm or more. Of silicon-electrical steel:			
7225.11.00	Grain-oriented	10%	kg	5%
7225.19.00	Other	10%	kg	5%
7225.30.00	Other, not further worked than hot-rolled, in coils	10%	kg	5%
7225.40.00	Other, not further worked than hot-rolled, not in Coils	10%	kg	5%
7225.50.00	Other, not further worked than cold-rolled (cold- reduced) Other:	10%	kg	5%
7225.91.00	Electrolytically plated or coated with zinc	10%	kg	5%
7225.92.00	Otherwise plated or coated with zinc	10%	kg	5%
7225.99.00	Other	10%	kg	5%
72.26	Flat-rolled products of other alloy steel, of a width of less than 600 mm. Of silicon-electrical steel:			
7226.11.00	Grain-oriented	10%	kg	5%
7226.19.00	Other	10%	kg	5%
7226.20.00	Of high speed steel Other:	10%	kg	5%
7226.91.00	Not further worked than hot-rolled	10%	kg	5%
7226.92.00	Not further worked than cold-rolled (cold-reduced)	10%	kg	5%
7226.99.00	Other	10%	kg	5%
72.27	Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel.			
7227.10.00	Of high speed steel	10%	kg	5%
7227.20.00	Of silico-manganese steel	10%	kg	5%
7227.90.00	Other	10%	kg	5%

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
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.			
7228.10.00	Bars and rods, of high speed steel	10%	kg	5%
7228.20.00	Bars and rods, of silico-manganese steel	10%	kg	5%
7228.30.00	Other bars and rods, not further worked than hot- rolled, hot-drawn or extruded	10%	kg	5%
7228.40.00	Other bars and rods, not further worked than-forged	10%	kg	5%
7228.50.00	Other bars and rods, not further worked than cold- formed or cold-finished	10%	kg	5%
7228.60.00	Other bars and rods	10%	kg	5%
7228.70.00	Angles, shapes and sections:			
7228.70.10	Angles	10%	kg	5%
7228.70.20	Shapes and sections	10%	kg	5%
7228.80.00	Hollow drill bars and rods	10%	kg	5%
72.29	Wire of other alloy steel.			
7229.20.00	Of silico-manganese steel	10%	kg	5%
7229.90.00	Other	10%	kg	5%



CHAPTER 73

ARTICLES OF IRON OR STEEL

Notes

1. In this Chapter the expression "cast iron" applies to products obtained by casting in which iron predominates by weight over each of the other elements and which do not comply with the chemical composition of steel as defined in Note 1(d) to Chapter 72.
2. In this Chapter the words "wire" means hot or cold-formed products of any cross-sectional shape, of which no cross-sectional dimension exceeds 16 mm.



HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
73.01	Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel.			
7301.10.00	Sheet piling	0%	kg	5%
7301.20.00	Angles, shapes and sections	0%	kg	5%
73.02	Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialized for jointing or fixing rails.			
7302.10.00	Rails	5%	kg	5%
7302.30.00	Switch blades, crossing frogs, point rods and other crossing pieces	5%	kg	5%
7302.40.00	Fish-plates and sole plates	5%	kg	5%
7302.90.00	Other	5%	kg	5%
7303.00.00	Tubes, pipes and hollow profiles, of cast iron.	15%	kg	15%
73.04	Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel.			
	Line pipe of a kind used for oil or gas pipelines:			
7304.11.00	Of stainless steel	15%	kg	15%
7304.19.00	Other	15%	kg	15%
	Casing, tubing and grill pipe, of a kind used in drilling for oil or gas:			
7304.22.00	Drill pipe of stainless steel	15%	kg	15%
7304.23.00	Other drill pipe	15%	kg	15%
7304.24.00	Other, of stainless steel	15%	kg	15%
7304.29.00	Other	15%	kg	15%
	Other, of circular cross-section, of iron or non-alloy steel:			
7304.31.00	Cold-drawn or cold-rolled (cold-reduced)	15%	kg	15%

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
7304.39.00	Other Other, of circular cross-section, of stainless steel:	15%	kg	15%
7304.41.00	Cold-drawn or cold-rolled (cold-reduced)	15%	kg	15%
7304.49.00	Other Other, of circular cross-section, of other alloy steel:	15%	kg	15%
7304.51.00	Cold-drawn or cold-rolled (cold-reduced)	15%	kg	15%
7304.59.00	Other	15%	kg	15%
7304.90.00	Other	15%	kg	15%
73.05	Other tubes and pipes (for example, welded, riveted or similarly closed) having circular cross-sections, the external diameter of which exceeds 406.4 mm, of iron or steel. Line pipe of a kind used for oil or gas pipelines:			
7305.11.00	Longitudinally submerged arc welded	15%	kg	15%
7305.12.00	Other, longitudinally welded	15%	kg	15%
7305.19.00	Other	15%	kg	15%
7305.20.00	Casing of a kind used in drilling for oil or gas Other, welded:	15%	kg	15%
7305.31.00	Longitudinally welded	15%	kg	15%
7305.39.00	Other	15%	kg	15%
7305.90.00	Other	15%	kg	15%
73.06	Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel. Line pipe of a kind used for oil or gas pipelines:			
7306.11.00	Welded, of stainless steel	15%	kg	15%
7306.19.00	Other Casing of a kind used in drilling for oil or gas:	15%	kg	15%
7306.21.00	Welded, of stainless steel	15%	kg	15%
7306.29.00	Other	15%	kg	15%
7306.30.00	Other, welded, of circular cross-section, of iron or non-alloy steel	15%	kg	15%
7306.40.00	Other, welded, of circular cross-section, of stainless steel	15%	kg	15%
7306.50.00	Other, welded, of circular cross-section, of other alloy steel Other, welded, of non-circular cross-section:	15%	kg	15%
7306.61.00	Of square or rectangular cross-section	15%	kg	15%
7306.69.00	Of other non-circular cross section	15%	kg	15%
7306.90.00	Other	15%	kg	15%
73.07	Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel. Cast fittings:			
7307.11.00	Of non-malleable cast iron	15%	kg	15%
7307.19.00	Other Other, of stainless steel:	15%	kg	15%
7307.21.00	Flanges	15%	kg	15%
7307.22.00	Threaded elbows, bends and sleeves	15%	kg	15%
7307.23.00	Butt welding fittings	15%	kg	15%
7307.29.00	Other Other:	15%	kg	15%
7307.91.00	Flanges	15%	kg	15%
7307.92.00	Threaded elbows, bends and sleeves	15%	kg	15%
7307.93.00	Butt welding fittings	15%	kg	15%
7307.99.00	Other	15%	kg	15%

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
73.08	Structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frame-works, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel.			
7308.10.00	Bridges and bridge-sections	15%	kg and mt	15%
7308.20.00	Towers and lattice masts	15%	kg and mt	15%
7308.30.00	Doors and windows and their frames and thresholds for doors	5%	kg and mt	5%
7308.40.00	Equipment for scaffolding, shuttering, propping or pit-propping	5%	kg and mt	15%
7308.90.00	Other	5%	kg and mt	15%
7309.00	Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.			
7309.00.10	Petrol, oil and gas tanks	5%	kg	15%
7309.00.20	Water tanks	5%	kg	15%
7309.00.90	Other	5%	kg	15%
73.10	Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.			
7310.10.00	Of a capacity of 50 litres or more Of a capacity of less than 50 litres:	5%	kg	15%
7310.21.00	Cans which are to be closed by soldering or crimping	5%	kg	15%
7310.29.00	Other	5%	kg	15%
7311.00.00	Containers for compressed or liquefied gas, of iron or steel.	5%	kg	15%
73.12	Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated.			
7312.10.00	Stranded wire, ropes and cables:			
7312.10.10	Stranded wire	5%	kg	15%
7312.10.20	Cables	5%	kg	15%
7312.10.30	Ropes	5%	kg	15%
7312.90.00	Other	5%	kg	15%
7313.00.00	Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel.			
7313.00.10	Barbed wire, of iron or steel	Free	kg	5%
7313.00.90	Other	Free	kg	5%
73.14	Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel.			

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
	Woven cloth:			
7314.12.00	Endless bands for machinery, of stainless steel	10%	kg	5%
7314.14.00	Other woven cloth, of stainless steel	10%	kg	5%
7314.19.00	Other:			
7314.19.10	Gauze	10%	kg	5%
7314.19.90	Other	10%	kg	5%
7314.20.00	Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3 mm or more and having a mesh size of 100 cm ² or more:			
7314.20.10	Grill	10%	kg	5%
7314.20.90	Other	10%	kg	5%
	Other Grill, netting and fencing, welded at intersection:			
7314.31.00	Plated or coated with zinc:			
7314.31.10	Grill	10%	kg	5%
7314.31.90	Other	10%	kg	5%
7314.39.00	Other	10%	Kg	5%
	Other cloth, grill, netting and fencing:			
7314.41.00	Plated or coated with zinc:			
7314.41.10	Grill	10%	kg	5%
7314.41.90	Other	10%	kg	5%
7314.42.00	Coated with plastics:			
7314.42.10	Grill	10%	kg	5%
7314.42.90	Other	10%	kg	5%
7314.49.00	Other	10%	kg	5%
7314.50.00	Expanded metal	10%	kg	5%
73.15	Chain and parts thereof, of iron or steel.			
	Articulated link chain and parts thereof:			
7315.11.00	Roller chain	5%	kg	5%
7315.12.00	Other chain	5%	kg	5%
7315.19.00	Parts	5%	kg	5%
7315.20.00	Skid chain	5%	kg	5%
	Other chain:			
7315.81.00	Stud-link	5%	kg	5%
7315.82.00	Other, welded link	5%	kg	5%
7315.89.00	Other	5%	kg	5%
7315.90.00	Other parts	5%	kg	5%
7316.00.00	Anchors, grapnels and parts thereof, of iron or steel.	5%	kg	5%
7317.00	Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading 83.05) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper.			
7317.00.10	Masonry and roofing nails	5%	kg	5%
7317.00.20	Other nails	5%	kg	5%
7317.00.30	Tacks	5%	kg	5%
7317.00.40	Staples	5%	kg	5%
7317.00.90	Other	5%	Kg	5%
73.18	Screws, bolts, nuts, coach-screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel.			
	Threaded articles:			
7318.11.00	Coach screws	10%	Kg	15%

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
7318.12.00	Other wood screws	10%	Kg	15%
7318.13.00	Screw hooks and screw rings	10%	Kg	15%
7318.14.00	Self-tapping screws	10%	Kg	15%
7318.15.00	Other screws bolts, whether or not with their nuts or washers	5%	Kg	5%
7318.16.00	Nuts	5%	Kg	5%
7318.19.00	Other	10%	kg	15%
	Non-threaded articles:			
7318.21.00	Spring washers and other lock washers	10%	kg	15%
7318.22.00	Other washers	10%	kg	15%
7318.23.00	Rivets	10%	kg	15%
7318.24.00	Cotters and cotter-pins	10%	kg	15%
7318.29.00	Other	10%	kg	15%
73.19	Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stiletos and similar articles, for use in the hand, of iron or steel; safety pins and other pins of iron or steel, not elsewhere specified or included.			
7319.20.00	Safety pins	5%	kg	15%
7319.30.00	Other pins:			
7319.30.10	Ordinary pins	15%	kg	15%
7319.30.90	Other	5%	kg	15%
7319.90.00	Other	5%	kg	15%
73.20	Springs and leaves for springs, of iron or steel.			
7320.10.00	Leaf-springs and leaves enameled:			
7320.10.10	For road motor vehicles	20%	kg	15%
7320.10.90	Other	25%	kg	15%
7320.20.00	Helical springs:			
7320.20.10	For road motor vehicles	20%	kg	15%
7320.20.90	Other	25%	kg	15%
7320.90.00	Other:			
7320.90.10	For road motor vehicles	20%	kg	15%
7320.90.90	Other	25%	kg	15%
73.21	Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel.			
	Cooking appliances and plate warmers:			
7321.11.00	For gas fuel or for both gas and other fuels:			
7321.11.10	Stoves and ranges	20%	kg and u	15%
7321.11.20	Cookers	20%	kg and u	15%
7321.11.30	Barbecues	20%	kg and u	15%
7321.11.90	Other	20%	kg and u	15%
7321.12.00	For liquid fuel:			
7321.12.10	Stoves and ranges	20%	kg and u	15%
7321.12.20	Cookers	20%	kg and u	15%
7321.12.30	Barbecues	20%	kg and u	15%
7321.12.90	Other	20%	kg and u	15%
7321.19.00	Other, including appliances for solid fuel	20%	kg and u	15%
7321.19.10	Stoves and ranges	20%	kg and u	15%
7321.19.20	Cookers	20%	kg and u	15%
7321.19.30	Barbecues	20%	kg and u	15%
7321.13.90	Other	20%	kg and u	15%
	Other appliances:			
7321.81.00	For gas fuel or for both gas and other fuels	20%	kg and u	15%

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
7321.82.00	For liquid fuel	20%	kg and u	15%
7321.89.00	Other including appliances for solid fuel	20%	kg and u	15%
7321.90.00	Parts	20%	kg	15%
73.22	Radiators for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporation a motor-driven fan or blower, and parts thereof, of iron or steel.			
	Radiators and parts thereof:			
7322.11.00	Of cast iron	5%	kg	15%
7322.19.00	Other	5%	kg	15%
7322.90.00	Other	5%	kg	15%
73.23	Table, kitchen or other household articles and parts thereof, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel.			
7323.10.00	Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like:			
7323.10.10	Iron or steel wool	20%	kg	15%
7323.10.20	Pot scourers and scouring or polishing pads	20%	kg	15%
7323.10.90	Other	20%	kg	15%
	Other:			
7323.91.00	Of cast iron, not enamelled	20%	kg	15%
7323.92.00	Of cast iron, enamelled	20%	kg	15%
7323.93.00	Of stainless steel:			
7323.93.10	Baking pans	20%	kg	15%
7323.93.20	Buckets	20%	kg	15%
7323.93.30	Dust bins	20%	kg	15%
7323.93.40	Funnels	20%	kg	15%
7323.93.50	Watering-cans	20%	kg	15%
7323.93.60	Clothes hangers	20%	kg	15%
7323.93.70	Letter boxes	20%	kg	15%
7323.93.80	Parts	15%	kg	15%
7323.93.90	Other	20%	kg	15%
7323.94.00	Of iron (other than cast iron) or steel, enameled:			
7323.94.10	Baking pans	20%	kg	15%
7323.94.20	Buckets	20%	kg	15%
7323.94.30	Dust bins	20%	kg	15%
7323.94.40	Funnels	20%	kg	15%
7323.94.50	Watering-cans	20%	kg	15%
7323.94.60	Clothes hangers	20%	kg	15%
7323.94.70	Letter boxes	20%	kg	15%
7323.94.80	Parts	15%	kg	15%
7323.94.90	Other	20%	kg	15%
7323.99.00	Other	20%	kg	15%
73.24	Sanitary ware and parts thereof, of iron or steel.			
7324.10.00	Sinks and wash basins, of stainless steel	5%	kg	5%
	Baths:			
7324.21.00	Of cast iron, whether or not enamelled	5%	kg	5%
7324.29.00	Other	5%	kg	5%
7324.90.00	Other, including parts:			
7324.90.10	Parts of sinks and wash basins	5%	kg	5%
7324.90.20	Parts of other sanitary ware	5%	kg	5%

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
7324.90.90	Other	5%	kg	5%
73.25	Other cast articles of iron or steel.			
7325.10.00	Of non-malleable cast iron	10%	kg	15%
	Other:			
7325.91.00	Grinding balls and similar articles for mills	15%	kg	15%
7325.99.00	Other	30%	kg	15%
73.26	Other articles of iron or steel.			
	Forged or stamped, but not further worked:			
7326.11.00	Grinding balls and similar articles for mills	15%	kg	15%
7326.19.00	Other	30%	kg	15%
7326.20.00	Articles of iron or steel wire	30%	kg	15%
7326.90.00	Other:			
7326.90.10	Handcuffs	30%	kg	15%
7326.90.90	Other	30%	kg	15%



CHAPTER 74

COPPER AND ARTICLES THEREOF

Note

1. In this Chapter the following expressions have the meanings hereby assigned to them:

(a) **“Refined copper”**

Metal containing at least 99.85% by weight of copper; or

Metal containing at least 97.5% by weight of copper, provided that the content by weight of any other element does not exceed the limit specified in the following table:

TABLE – Other elements

Element	Limiting content % by weight
Ag Silver	0.25
As Arsenic	0.5
Cd Cadmium	1.3
Cr Chromium	1.4
Mg Magnesium	0.8
Pb Lead	1.5
S Sulphur	0.7
Sn Tin	0.8
Te Tellurium	0.8
Zn Zinc	1
Zr Zirconium	0.3
Other elements *, each	0.3

*Other elements are for example Al, Be, Co, Fe, Mn, Ni, Si.

(b) **“Copper alloys”**

Metallic substances other than unrefined copper in which copper predominates by weight over each of the other elements, provided that:

- (i) the content by weight of at least one of the other elements is greater than the limit specified in the foregoing table; or
- (ii) the total content by weight of such other elements exceeds 2.5%;

(c) **“Master alloys”**

Alloys containing with other elements more than 10% by weight of copper, not usefully malleable and commonly used as an additive in the manufacture of other alloys or as de-oxidants, de-sulphurising agents or for similar uses in the metallurgy of non-ferrous metals. However, copper phosphide (phosphor copper) containing more than 15% by weight of phosphorus falls in heading 28.48;

(d) **“Bars and rods”**

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including “flattened circles” and “modified rectangles”, of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products, which have a rectangular (including “modified rectangular”) cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

Wire-bars and billets with their ends tapered or otherwise worked simply to facilitate their entry into machines for converting them into, for example, drawing stock (wire-rod) or tubes, are however to be taken to be unwrought copper of heading 74.03;

(e) **“Profiles”**

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings;

(f) **“Wire”**

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including “flattened circles” and “modified rectangles”, of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of

such products, which have a rectangular (including “modified rectangular”) cross-section exceeds one-tenth of the width;

(g) **“Plates, sheets, strip and foil”**

Flat-surfaced products (other than the unwrought products of heading 74.03), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including “modified rectangles” of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,
- of a shape other than rectangular or square, of any size provided that they do not assume the character of articles or products of other headings.

Headings 74.09 and 74.10 apply, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings;

(h) **“Tubes and pipes”**

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be taken to be tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

Subheading Note

1. In this Chapter the following expressions have the meanings hereby assigned to them:

(a) **“Copper-zinc base alloys (brasses)”**

Alloys of copper and zinc, with or without other elements. When other elements are present:

- zinc predominates by weight over each of such other elements;

- any nickel content by weight is less than 5% (see copper-nickel-zinc alloys (nickel silvers)); and
- any tin content by weight is less than 3% (see copper-tin alloys (bronzes));

(b) **“Copper-tin base alloys (bronzes)”**

Alloys of copper and tin, with or without other elements. When other elements are present, tin predominates by weight over each of such other elements, except that when the tin content is 3% or more the zinc content by weight may exceed that of tin but must be less than 10%;

(c) **“Copper-nickel-zinc base alloys (nickel silvers)”**

Alloys of copper, nickel and zinc, with or without other elements. The nickel content is 5% or more by weight (see copper-zinc alloys (brasses));

(d) **“Copper-nickel base alloys”**

Alloys of copper and nickel, with or without other elements but in any case containing by weight not more than 1% of zinc. When other elements are present, nickel predominates by weight over each of such other elements.



HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
7401.00.00	Copper mattes, cement cooper (precipitated copper).	5%	kg	5%
7402.00.00	Unrefined copper; copper anodes for electrolytic refining.	5%	kg	5%
74.03	Refined copper and copper alloys, unwrought.			
	Refined copper:			
7403.11.00	Cathodes and sections of cathodes	5%	kg	5%
7403.12.00	Wire-bars	5%	kg	5%
7403.13.00	Billets	5%	kg	5%
7403.19.00	Other	5%	kg	5%
	Copper alloys:			
7403.21.00	Copper-zinc base alloys (brass)	5%	kg	5%
7403.22.00	Copper-tin base alloys (bronze)	5%	kg	5%
7403.29.00	Other copper alloys (other than master alloys of heading No. 74.05)	5%	kg	5%
7404.00.00	Copper waste and scrap.	5%	kg	5%
7405.00.00	Master alloys of copper.	5%	kg	5%
74.06	Copper powders and flakes.			

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
7406.10.00	Powders of non-lamellar structure	5%	kg	5%
7406.20.00	Powders of lamellar structure; flakes	5%	Kg	5%
74.07	Copper bars, rods and profiles.			
7407.10.00	Of refined copper	5%	Kg	5%
	Of copper alloys:			
7407.21.00	Of copper-zinc base alloys (brass)	5%	Kg	5%
7407.29.00	Other	5%	Kg	5%
74.08	Copper wire.			
	Of refined copper:			
7408.11.00	Of which the maximum cross-sectional dimension exceeds 6 mm	5%	Kg	15%
7408.19.00	Other	5%	Kg	15%
	Of copper alloys:			
7408.21.00	Of copper-zinc base alloys (brass)	5%	Kg	15%
7408.22.00	Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	5%	Kg	15%
7408.29.00	Other	5%	Kg	15%
74.09	Copper plates, sheets and strip, of a thickness exceeding 0.15 mm.			
	Of refined copper:			
7409.11.00	In coils	5%	Kg	15%
7409.19.00	Other	5%	Kg	15%
	Of copper-zinc base alloys (brass):			
7409.21.00	In coils	5%	Kg	15%
7409.29.00	Other	5%	Kg	15%
	Of copper-tin base alloys (bronze):			
7409.31.00	In coils	5%	Kg	15%
7409.39.00	Other	5%	Kg	15%
7409.40.00	Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	5%	Kg	15%
7409.90.00	Of other copper alloys	5%	Kg	15%
74.10	Copper foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.15 mm.			
	Not backed:			
7410.11.00	Of refined copper	5%	Kg	15%
7410.12.00	Of copper alloys	5%	Kg	15%
	Backed:			
7410.21.00	Of refined copper	5%	Kg	15%
7410.22.00	Of copper alloys	5%	Kg	15%
74.11	Copper tubes and pipes.			
7411.10.00	Of refined copper	5%	Kg	5%
	Of copper alloys:			
7411.21.00	Of copper-zinc base alloys (brass)	5%	Kg	5%
7411.22.00	Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	5%	Kg	5%
7411.29.00	Other	5%	Kg	5%
74.12	Copper tube or pipe fittings (for example, couplings, elbows, sleeves).			
7412.10.00	Of refined copper	5%	Kg	5%
7412.20.00	Of copper alloys	5%	Kg	5%
7413.00.00	Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated.	5%	Kg	15%
(74.14)				
74.15	Nails, tacks, drawing pins, staples (other			

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
	than those of heading 83.05) and similar articles, of copper or of iron or steel with heads of copper; screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of copper.			
7415.10.00	Nails and tacks, drawing pins, staples and similar articles	5%	Kg	5%
	Other articles, not threaded:			
7415.21.00	Washers (including spring washers)	15%	Kg	15%
7415.29.00	Other	15%	Kg	15%
	Other threaded articles:			
7415.33.00	Screws; bolts and nuts	15%	kg	15%
7415.39.00	Other	15%	kg	15%
(74.16)				
(74.17)				
74.18	Table, kitchen or other household articles and parts thereof, of copper; pot scourers and scouring or polishing pads, gloves and the like, of copper; sanitary ware and parts thereof, of copper.			
	Table, kitchen or other household articles and parts thereof, of copper; pot scourers and scouring or polishing pads, gloves and the like:			
7418.11.00	Pot scourers and scouring or polishing pads, gloves and the like	30%	kg	15%
7418.19.00	Other	30%	kg	15%
7418.20.00	Sanitary ware and parts thereof	30%	kg	15%
74.19	Other articles of copper.			
	Chain and parts thereof	25%	kg	15%
7419.90.00	Other:			
7419.91.00	Cast, moulded, stamped, or forged, but not further worked	25%	kg	15%
7419.99.00	Other	25%	kg	15%



CHAPTER 75

NICKEL AND ARTICLES THEREOF

Note

1. In this Chapter the following expressions have the meanings hereby assigned to them:

- (a) **“Bars and rods”**

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products, which have a rectangular (including "modified rectangular") cross-section, exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings;

- (b) **“Profiles”**

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings;

(c) **“Wire”**

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products, which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width;

(d) **“Plates, sheets, strip and foil”**

Flat-surfaced products (other than the unwrought products of heading 75.02), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,
- of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

Heading 75.06 applies, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings;

(e) **“Tubes and pipes”**

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular, or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

Subheading Notes

1. In this Chapter the following expressions have the meanings hereby assigned to them:

(a) **“Nickel, not alloyed”**

Metal containing by weight at least 99% of nickel plus cobalt, provided that:

- (i) the cobalt content by weight does not exceed 1.5%, and
- (ii) the content by weight of any other element does not exceed the limit specified in the following table:

TABLE - Other elements

Element	Limiting content % by weight
Fe Iron	0.5
O Oxygen	0.4
Other elements, each	0.3

(b) **“Nickel alloys”**

Metallic substances in which nickel predominates by weight over each of the other elements provided that:

- (i) the content by weight of cobalt exceeds 1.5%,
- (ii) the content by weight of at least one of the other elements is greater than the limit specified in the foregoing table, or

(iii) the total content by weight of elements other than nickel plus cobalt exceeds 1%.

2. Notwithstanding the provisions of Chapter Note 1(c), for the purposes of subheading 7508.10 the term "wire" applies only to products, whether or not in coils, of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.



HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
75.01	Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy.			
7501.10.00	Nickel mattes	5%	kg	15%
7501.20.00	Nickel oxide sinters and other intermediate products of nickel metallurgy	5%	kg	15%
75.02	Unwrought nickel.			
7502.10.00	Nickel, not alloyed	5%	kg	15%
7502.20.00	Nickel alloys	5%	kg	15%
7503.00.00	Nickel waste and scrap.	5%	kg	15%
7504.00.00	Nickel powders and flakes.	5%	kg	15%
75.05	Nickel bars, rods, profiles and wire.			
	Bars, rods and profiles:			
7505.11.00	Of nickel, not alloyed	15%	kg	15%
7505.12.00	Of nickel alloys	15%	kg	15%
	Wire:			
7505.21.00	Of nickel, not alloyed	15%	kg	15%
7505.22.00	Of nickel alloys	15%	kg	15%
75.06	Nickel plates, sheets, strip and foil.			
7506.10.00	Of nickel, not alloyed	15%	kg	15%
7506.20.00	Of nickel alloys	15%	kg	15%
75.07	Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).			
	Tubes and pipes:			
7507.10.00	Of nickel, not alloyed	15%	kg	15%
7507.11.00	Of nickel alloys	15%	kg	15%
7507.20.00	Tube or pipe fittings	15%	kg	15%
75.08	Other articles of nickel.			
7508.10.00	Cloth, grill and netting, of nickel wire	15%	kg	15%
7508.90.00	Other:			
7508.90.10	Electro-plating anodes, of nickel, wrought or unwrought, including those produced by electrolysis	15%	kg	15%
7508.90.90	Other	15%	kg	15%



CHAPTER 76

ALUMINIUM AND ARTICLES THEREOF

Note

1. In this Chapter the following expressions have the meanings hereby assigned to them:

- (a) **“Bars and rods”**

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products, which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings;

- (b) **“Profiles”**

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings;

- (c) **“Wire”**

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products, which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width;

(d) **“Plates, sheets, strip and foil”**

Flat-surfaced products (other than the unwrought products of heading 76.01), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,
- of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

Headings 76.06 and 76.07 apply, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings;

(e) **“Tubes and pipes”**

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

Subheading Notes

1. In this Chapter the following expressions have the meanings hereby assigned to them:

(a) **“Aluminium, not alloyed”**

Metal containing by weight at least 99% of aluminium, provided that the content by weight of any other element does not exceed the limit specified in the following table:

TABLE - other elements

Element	Limiting content% by weight
---------	-----------------------------

Fe + Si (iron plus silicon) Other elements ⁽¹⁾ , each	1 0.1 ⁽²⁾
<p>(1) Other elements are, for example, Cr, Cu, Mg, Mn, Ni, Zn.</p> <p>(2) Copper is permitted in a proportion greater than 0.1% but not more than 0.2%, provided that neither the chromium nor manganese content exceeds 0.05%.</p>	

(b) **“Aluminium alloys”**

Metallic substances, in which aluminium predominates by weight over each of the other elements, provided that:

- (i) the content by weight of at least one of the other elements or of iron plus silicon taken together is greater than the limit specified in the foregoing table; or
- (ii) the total content by weight of such other elements exceeds 1%.

2. Notwithstanding the provisions of Chapter Note 1(c), for the purposes of subheading 7616.91 the term "wire" applies only to products, whether or not in coils, of any cross-sectional shape, of which no cross-sectional dimension exceeds 6mm.

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
7601.00.00	Unwrought aluminium.			
7601.10.00	Aluminium, not alloyed	5%	Kg	5%
7601.20.00	Aluminium alloys	5%	kg	5%
7602.00.00	Aluminium waste and scrap.	5%	kg	5%
76.03	Aluminium powders and flakes.			
7603.10.00	Powders of non-lamellar structure	5%	kg	5%
7603.20.00	Powders of lamellar structure; flakes	5%	kg	5%
76.04	Aluminium bars, rods and profiles.			
7604.10.00	Of aluminium, not alloyed	5%	kg	5%
	Of aluminium alloys:			
7604.21.00	Hollow profiles	5%	kg	5%
7604.29.00	Other	5%	kg	5%
76.05	Aluminium wire.			
	Of aluminium, not alloyed:			
7605.11.00	Of which the maximum cross-sectional dimension exceeds 7 mm	5%	kg	5%
7605.19.00	Other	5%	kg	5%
	Of aluminium alloys:			
7605.21.00	Of which the maximum cross-sectional dimension exceeds 7 mm	5%	kg	5%
7605.29.00	Other	5%	Kg	5%
76.06	Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm.			

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
7606.11.00	Rectangular (including square): Of aluminium, not alloyed:			
7606.11.10	Flat sheets	5%	Kg	5%
7606.11.20	Corrugated sheets	5%	Kg	5%
7606.12.00	Of aluminium alloys:			
7606.12.10	Flat sheets	5%	kg	5%
7606.12.20	Corrugated sheets	5%	kg	5%
	Other:			
7606.91.00	Of aluminium, not alloyed	5%	kg	5%
7606.92.00	Of aluminium alloys	5%	Kg	5%
76.07	Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2 mm.			
	Not backed:			
7607.11.00	Rolled but not further worked	15%	Kg	15%
7607.19.00	Other	15%	Kg	15%
7607.20.00	Backed	15%	Kg	15%
76.08	Aluminium tubes and pipes.			
7608.10.00	Of aluminium, not alloyed	5%	Kg	15%
7608.20.00	Of aluminium alloys	5%	Kg	15%
7609.00.00	Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves).	5%	kg	15%
76.10	Aluminium structures (excluding pre-fabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like, prepared for use in structures.			
7610.10.00	Doors, windows and their frames and thresholds for doors	5%	kg	5%
	Other:			
7610.90.00	Complete structures	5%	kg	5%
7610.90.90	Other	5%	kg	5%
7611.00.00	Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.			
7611.00.10	Water storage tanks	10%	kg	15%
7611.00.90	Other	15%	kg	15%
76.12	Aluminium casks, drums, cans, boxes and similar containers (including rigid or collapsible tubular containers), for any material (other than compressed or liquefied gas), of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.			

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
7612.10.00	Collapsible tubular containers:			
7612.10.10	Cans	15%	kg	15%
7612.10.90	Other	15%	kg	15%
7612.90.00	Other:			
7612.90.10	Cans	15%	kg	15%
7612.90.90	Other	15%	kg	15%
7613.00.00	Aluminium containers for compressed or liquefied gas.	15%	kg	15%
76.14	Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated.			
7614.10.00	With steel core	5%	kg	15%
7614.90.00	Other	5%	kg	15%
76.15	Table, kitchen or other household articles and parts thereof, of aluminium; pot scourers and scouring or polishing pads, gloves and the like, of aluminium; sanitary ware and parts thereof, or aluminium.			
	Table, kitchen, or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like:			
7615.11.00	Pot scourers and scouring or polishing pads, gloves and the like	20%	kg	15%
7615.19.00	Other:			
7615.19.10	Saucepans	20%	kg	15%
7615.19.20	Baking, stew and frying pans	20%	kg	15%
7615.19.30	Other table, kitchen or household articles	20%	kg	15%
7615.19.40	Parts of the goods of sub-headings 7615.191, 7615.192 and 7615.193	15%	kg	15%
7615.19.90	Other	20%	kg	15%
7615.20.00	Sanitary ware and parts thereof:			
7615.20.10	Sanitary ware	5%	kg	15%
7615.20.20	Parts	5%	kg	15%
76.16	Other articles of aluminium.			
7616.10.00	Nails, tacks, staples (other than those of heading 83.05), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles	10%	kg	15%
	Other:			
7616.91.00	Cloth, grill, netting and fencing, of aluminium wire	0%	kg	15%
7616.99.00	Other:			
7616.99.10	Expanded metal	10%	kg	15%
7616.99.90	Other	10%	kg	15%

CHAPTER 77

(RESERVED FOR POSSIBLE FUTURE USE IN THE HARMONISED SYSTEM)

CHAPTER 78

LEAD AND ARTICLES THEREOF

Note

1. In this Chapter the following expressions have the meanings hereby assigned to them:

- (a) **“Bars and rods”**

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products, which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings;

- (b) **“Profiles”**

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings;

- (c) **“Wire”**

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified

rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products, which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width;

(d) **“Plates, sheets, strip and foil”**

Flat-surfaced products (other than the unwrought products of heading 78.01), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,
- of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

Heading 78.04 applies, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings;

(e) **“Tubes and pipes”**

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

Subheading Note

1. In this Chapter the expression "refined lead" means:

Metal containing by weight at least 99.9% of lead, provided that the content by weight of any other element does not exceed the limit specified in the following table:

TABLE - Other elements

Element	Limiting content % by weight
Ag Silver	0.02
As Arsenic	0.005
Bi Bismuth	0.05
Ca Calcium	0.002
Cd Cadmium	0.002
Cu Copper	0.08
Fe Iron	0.002
S Sulphur	0.002
Sb Antimony	0.005
Sn Tin	0.005
Zn Zinc	0.002
Other (for example Te), each	0.001

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
78.01	Unwrought lead.			
7801.10.00	Refined lead	0%	kg	15%
	Other:			
7801.91.00	Containing by weight antimony as the principal other element	0%	kg	15%
7801.99.00	Other	0%	kg	15%
7802.00.00	Lead waste and scrap.	0%	kg	15%
(78.03)				
78.04	Lead plates, sheets, strip and foil; lead powders and flakes.			
	Plates, sheets, strip and foil:			
7804.11.00	Sheets, strip and foil of a thickness (excluding any backing) not exceeding 0.2 mm	15%	kg	15%
7804.19.00	Other	15%	kg	15%
7804.20.00	Powders and flakes	15%	kg	15%
(78.05)				
7806.00	Other articles of lead.			
7806.00.10	Lead bars, rods, profiles and wire	15%	kg	15%
7806.00.20	Lead tubes, pipes and tube or pipe fittings(for example ,couplings, elbows, sleeves)	15%	kg	15%
7806.00.90	Other	15%	kg	15%



CHAPTER 79

ZINC AND ARTICLES THEREOF

Note

1. In this Chapter the following expressions have the meanings hereby assigned to them:

- (a) **“Bars and rods”**

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products, which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings;

- (b) **“Profiles”**

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings;

- (c) **“Wire”**

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products, which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width;

(d) **“Plates, sheets, strip and foil”**

Flat-surfaced products (other than the unwrought products of heading 79.01) coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,
- of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

Heading 79.05 applies, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings;

(e) **“Tubes and pipes”**

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

Subheading Note

1. In this Chapter the following expressions have the meanings hereby assigned to them:

(a) **“Zinc, not alloyed”**

Metal containing by weight at least 97.5% of zinc;

(b) **“Zinc alloys”**

Metallic substances, in which zinc predominates by weight over each of the other elements, provided that the total content by weight of such other elements exceeds 2.5%;

(c) **“Zinc dust”**

Dust obtained by condensation of zinc vapour, consisting of spherical particles, which are finer than zinc powders. At least 80% by weight of the particles pass through a sieve with 63 micrometres (microns) mesh. It must contain at least 85% by weight of metallic zinc.

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
79.01	Unwrought zinc.			
	Zinc, not alloyed:			
7901.11.00	Containing by weight 99.99% or more of zinc	5%	kg	15%
7901.12.00	Containing by weight less than 99.99% of zinc	5%	kg	15%
7901.20.00	Zinc alloys	5%	kg	15%
7902.00.00	Zinc waste and scrap.	5%	kg	15%
79.03	Zinc dust, powders and flakes.			
7903.10.00	Zinc dust	5%	kg	15%
7903.90.00	Other	5%	kg	15%
7904.00.00	Zinc bars, rods, profiles and wire.	5%	kg	15%
7905.00.00	Zinc plates, sheets, strip and foil.	5%	kg	15%
(79.06)				
7907.00	Other articles of zinc.			
7907.00.10	Gutters, roof capping, skylight frames and other fabricated building components	5%	kg	5%
7907.00.20	Zinc tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)	5%	Kg	5%
7907.00.90	Other	20%	Kg	15%



CHAPTER 80

TIN AND ARTICLES THEREOF

Note

1. In this Chapter the following expressions have the meanings hereby assigned to them:

- (a) **“Bars and rods”**

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products, which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings;

- (b) **“Profiles”**

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings;

- (c) **“Wire”**

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products, which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width;

(d) **“Plates, sheets, strip and foil”**

Flat-surfaced products (other than the unwrought products of heading 80.01) coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,
- of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings;

(e) **“Tubes and pipes”**

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

Subheading Note

1. In this Chapter the following expressions have the meanings hereby assigned to them:

(a) **“Tin, not alloyed”**

Metal containing by weight at least 99% of tin, provided that the content by weight of any bismuth or copper is less than the limit specified in the following table:

TABLE - Other elements

Element	Limiting content % by weight
Bi Bismuth	0.1
Cu Copper	0.4

(b) **“Tin alloys”**

Metallic substances, in which tin predominates by weight over each of the other elements, provided that:

- (i) the total content by weight of such other elements exceeds 1%;
or
- (ii) the content by weight of either bismuth or copper is equal to or greater than the limit specified in the foregoing table.

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
80.01	Unwrought tin.			
8001.10.00	Tin, not alloyed	15%	kg	15%
8001.20.00	Tin alloys	15%	kg	15%
8002.00.00	Tin waste and scrap.	15%	kg	15%
8003.00.00	Tin bars, rods, profiles and wire.	15%	kg	15%
(80.04)				
(80.05)				
(80.06)				
8007	Other articles of tin.	15%	kg	15%
8007.00.10		15%	kg	15%
8007.00.10	Tin plates, sheets and strip of a thickness exceeding 0.2mm			
8007.00.20	Tin foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials), of a thickness (excluding any backing) not exceeding 0.2 mm; tin powders and flakes.	15%	kg	15%
8007.00.30	Tin tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)	15%	kg	15%
8007.00.90	Other	15%	kg	15%



CHAPTER 81

OTHER BASE METALS; CERMETS; ARTICLES THEREOF

Subheading Note

- Note 1 to Chapter 74, defining "bars and rods", "profiles", "wire" and "plates, sheets, strip and foil" applies, *mutatis mutandis*, to this Chapter.

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
81.01	Tungsten (wolfram) and articles thereof, including waste and scrap.			
8101.10.00	Powders	5%	kg	15%
8101.94.00	Other: Unwrought tungsten, including bars and rods obtained simply by sintering	5%	kg	15%
8101.96.00	Wire	15%	kg	15%
8101.97.00	Waste and scrap	15%	kg	15%
8101.99.00	Other	15%	kg	15%
81.02	Molybdenum and articles thereof, including waste and scrap.			
8102.10.00	Powders	15%	kg	15%
8102.94.00	Other: Unwrought molybdenum, including bars and rods obtained simply by sintering	15%	kg	15%
8102.95.00	Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	15%	kg	15%
8102.96.00	Wire	15%	kg	15%
8102.97.00	Waste and scrap	15%	kg	15%
8102.99.00	Other	15%	kg	15%
81.03	Tantalum and articles thereof, including waste and scrap.			
8103.20.00	Unwrought tantalum, including bars and rods obtained simply by sintering; powders	15%	kg	15%
8103.30.00	Waste and scrap	15%	kg	15%
8103.90.00	Other	15%	kg	15%
81.04	Magnesium and articles thereof, including waste and scrap.			
8104.11.00	Unwrought magnesium: Containing at least 99.8% by weight of Magnesium	15%	kg	15%
8104.19.00	Other	15%	kg	15%
8104.20.00	Waste and scrap	15%	kg	15%
8104.30.00	Raspings, turnings and granules, graded according to size; powders	15%	kg	15%
8104.90.00	Other:			
8104.90.10	Wrought bars, rods, angles, shapes and sections of magnesium; magnesium wire; wrought plates, sheets and strip, of magnesium; magnesium foil; raspings and shavings of uniform size, powders and flakes, of magnesium; tubes and pipes and blanks therefor, of magnesium; hollow bars of	15%	kg	15%

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
8104.90.90 81.05	magnesium Other Cobalt mattes and other intermediate products of cobalt metallurgy; cobalt and articles thereof, including waste and scrap.	15%	kg	15%
8105.20.00	Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; powders	15%	kg	15%
8105.30.00	Waste and scrap	15%	kg	15%
8105.90.00	Other	15%	kg	15%
8106.00.00 81.07	Bismuth and articles thereof, including waste and scrap. Cadmium and articles thereof, including waste and scrap.	15%	kg	15%
8107.20.00	Unwrought cadmium; powders	15%	kg	15%
8107.30.00	Waste and scrap	15%	kg	15%
8107.90.00	Other	15%	kg	15%
81.08	Titanium and articles thereof, including waste and scrap.			
8108.20.00	Unwrought titanium; powders	15%	kg	15%
8108.30.00	Waste and scrap	15%	kg	15%
8108.90.00	Other	15%	kg	15%
81.09	Zirconium and articles thereof, including waste and scrap.			
8109.20.00	Unwrought zirconium; powders	15%	kg	15%
8109.30.00	Waste and scrap	15%	kg	15%
8109.90.00	Other	15%	kg	15%
81.10	Antimony and articles thereof, including waste and scrap.			
8110.10.00	Unwrought antimony; powders	15%	kg	15%
8110.20.00	Waste and scrap	15%	kg	15%
8110.90.00	Other	15%	kg	15%
8111.00.00	Manganese and articles thereof, including waste and scrap.	15%	kg	15%
81.12	Beryllium, chromium, germanium, vanadium gallium, hafnium, indium, niobium (columbium), rhenium and thallium, and articles of these metals, including waste and scrap.			
	Beryllium:			
8112.12.00	Unwrought; powders	15%	kg	15%
8112.13.00	Waste and scrap	15%	kg	15%
8112.19.00	Other	15%	kg	15%
	Chromium:			
8112.21.00	Unwrought; powders	15%	kg	15%
8112.22.00	Waste and scrap	15%	kg	15%
8112.29.00	Other:			
	Thallium:			
8112.51.00	Unwrought; powders	15%	kg	15%
8112.52.00	Waste and scrap	15%	kg	15%
8112.59.00	Other	15%	kg	15%
	Other:			
8112.92.00	Unwrought; waste and scrap; powders	15%	kg	15%
8112.99.00	Other	15%	kg	15%
8113.00.00	Cermets and articles thereof, including waste and scrap.	5%	kg	15%

CHAPTER 82

TOOLS, IMPLEMENTS, CUTLERY, SPOONS AND FORKS, OF BASE METAL; PARTS THEREOF OF BASE METAL

Notes

1. Apart from blow lamps, portable forges, grinding wheels with frameworks, manicure or pedicure sets, and goods of heading No.82.09, this Chapter covers only articles with a blade, working edge, working surface or other working part of:
 - (a) Base metal;
 - (b) Metal carbides or cermets;
 - (c) Precious or semi-precious stones (natural, synthetic or reconstructed) on a support of base metal, metal carbide or cermet; or
 - (d) Abrasive materials on a support of base metal, provided that the articles have cutting teeth, flutes, grooves, or the like, of base metal, which retain their identity and function after the application of the abrasive.

2. Parts of base metal of the articles of this Chapter are to be classified with the articles of which they are parts, except parts separately specified as such and tool-holders for hand tools (heading 84.66). However, parts of general use as defined in Note 2 to Section XV are in all cases excluded from this Chapter.

Heads, blades and cutting plates for electric shavers or electric hair clippers are to be classified in heading 85.10.

3. Sets consisting of one or more knives of heading 82.11 and at least an equal number of articles of heading 82.15 are to be classified in heading 82.15.

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
82.01	Hand tools, the following: spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry.			
8201.10.00	Spades and shovels	0%	kg	5%
8201.20.00	Forks	0%	kg	5%
8201.30.00	Mattocks, picks, hoes and rakes:			
8201.30.10	Mattocks	0%	kg and u	5%

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
8201.30.20	Picks	0%	kg and u	5%
8201.30.30	Hoes	0%	kg and u	5%
8201.30.40	Rakes	0%	kg and u	5%
8201.40.00	Axes, bill hooks and similar hewing tools:			
8201.40.10	Axes	0%	kg and u	5%
8201.40.20	Machettes (cutlasses)	0%	kg and u	5%
8201.40.90	Other	0%	kg and u	15%
8201.50.00	Secateurs and similar one-handed pruners and shears (including poultry shears)	0%	kg	15%
8201.60.00	Hedge shears, two-handed pruning shears and similar two-handed shears	0%	kg	15%
8201.90.00	Other hand tools of a kind used in agriculture, horticulture or forestry	0%	kg	15%
82.02	Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades).			
8202.10.00	Hand saws	5%	kg	15%
8202.20.00	Band saw blades	5%	kg	15%
	Circular saw blades (including slitting or slotting saw blades):			
8202.31.00	With working parts of steel	5%	kg	15%
8202.39.00	Other, including parts	5%	kg	15%
8202.40.00	Chain saw blades	5%	kg	15%
	Other saw blades:			
8202.91.00	Straight saw blades, for working metal	5%	kg	15%
8202.99.00	Other	5%	kg	15%
82.03	Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools.			
8203.10.00	Files, rasps and similar tools	5%	kg	15%
8203.20.00	Pliers (including cutting pliers), pincers, tweezers and similar tools	5%	kg	15%
8203.30.00	Metal cutting shears and similar tools	5%	kg	15%
8203.40.00	Pipe-cutters, bolt croppers, perforating punches and similar tools	5%	kg	15%
82.04	Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); inter-changeable spanner sockets, with or without handles.			
	Hand-operated spanners and wrenches:			
8204.11.00	Non-adjustable	5%	kg	15%
8204.12.00	Adjustable	5%	kg	15%
8204.20.00	Inter-changeable spanner sockets, with or without handles	5%	kg	15%
82.05	Hand tools (including glaziers' diamonds), not elsewhere specified or included; blow lamps; vices, clamps and the like, other than accessories for and parts of, machine tools; anvils; portable forges; hand or pedal-operated grinding wheels with frameworks.			
8205.10.00	Drilling, threading or tapping tools	5%	kg	15%
8205.20.00	Hammers and sledges hammers	5%	kg	15%
8205.30.00	Planes, chisels, gouges and similar cutting tools for working wood	5%	kg	15%
8205.40.00	Screwdrivers	5%	kg	15%
	Other hand tools (including glazier's diamonds):			

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
8205.51.00	Household tools	10%	kg	15%
8205.59.00	Other	5%	kg	15%
8205.60.00	Blow lamps	5%	kg	15%
8205.70.00	Vices, clamps and the like	5%	kg	15%
8205.80.00	Anvils; portable forges; and or pedal-operated grinding wheels with frameworks	5%	kg	15%
8205.90.00	Sets of articles of two or more of the foregoing Subheadings	5%	kg	15%
8206.00.00	Tools of two or more of the subheadings 82.02 to 82.05, put up in sets for retail sale.			
8206.00.10	Household tools	10%	kg	15%
8206.00.90	Other	5%	kg	15%
82.07	Inter-changeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screw driving), including dies for drawing or extruding metal, and rock drilling or earth boring tools. Rock drilling or earth boring tools:			
8207.13.00	With working part of cermets	5%	kg	15%
8207.19.00	Other, including parts	5%	kg	15%
8207.20.00	Dies for drawing or extruding metal	5%	kg	15%
8207.30.00	Tools for pressing, stamping or punching	5%	kg	15%
8207.40.00	Tools for tapping or threading	5%	kg	15%
8207.50.00	Tools for drilling, other than for rock drilling	5%	kg	15%
8207.60.00	Tools for boring or broaching	5%	kg	15%
8207.70.00	Tools for milling	5%	kg	15%
8207.80.00	Tools for turning	5%	kg	15%
8207.90.00	Other interchangeable tools	5%	kg	15%
82.08	Knives and cutting blades, for machines or for mechanical appliances.			
8208.10.00	For metal working	5%	kg	15%
8208.20.00	For wood working	5%	kg	15%
8208.30.00	For kitchen appliances or for machines used by the food industry:			
8208.30.10	For kitchen appliances	5%	kg	15%
8208.30.90	Other	5%	kg	15%
8208.40.00	For agricultural, horticultural or forestry machines:			
8208.40.10	For lawn mowers	15%	kg	15%
8208.40.90	Other	0%	kg	15%
8208.90.00	Other	5%	kg	15%
8209.00.00	Plates, sticks, tips and the like for tools, unmounted, of cermets.	5%	kg	15%
8210.00.00	Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink.			
8210.00.10	Coffee-mills	0%	kg	15%
8210.00.20	Mincers	20%	kg	15%
8210.00.30	Juice extractors	0%	kg	15%
8210.00.40	Ice cream freezers	20%	kg	15%
8210.00.90	Other	20%	kg	15%
82.11	Knives with cutting blades, serrated or not (including pruning knives), other than knives			

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
	of heading 82.08, and blades therefor.			
8211.10.00	Sets of assorted articles	20%	kg and u	15%
	Other:			
8211.91.00	Table knives having fixed blades	20%	kg and u	15%
8211.92.00	Other knives having fixed blades:			
8211.92.10	Household	20%	kg and u	15%
8211.92.90	Other	15%	kg and u	15%
8211.93.00	Knives having other than fixed blades:			
8211.93.10	Table and other household	20%	kg and u	15%
8211.93.90	Other	15%	kg and u	15%
8211.94.00	Blades:			
8211.94.10	For table and other household knives	20%	kg	15%
8211.94.90	Other	15%	kg	15%
8211.95.00	Handles of base metal:			
8211.95.10	For table and other household knives	20%	kg	15%
8211.95.90	Other	20%	kg	15%
82.12	Razors and razor blades, including razor blade blanks in strips.			15%
8212.10.00	Razors	20%	kg and u	15%
8212.20.00	Safety razor blades, including razor blade blanks in strips:			15%
8212.20.10	Safety razor blades	20%	kg and u	15%
8212.20.90	Other	25%	kg and u	15%
8212.90.00	Other parts	20%	kg	15%
8213.00.00	Scissors, tailors' shears and similar shears, and blades therefor.			15%
8213.00.10	Tailors' and dressmakers' shears	15%	kg	15%
8213.00.90	Other	15%	kg	15%
82.14	Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files).			15%
8214.10.00	Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor	20%	kg	15%
8214.20.00	Manicure or pedicure sets and instruments (including nail files)	20%	kg	15%
8214.90.00	Other	25%	kg	15%
82.15	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, butter-knives, sugar tongs and similar kitchen or tableware.			
8215.10.00	Sets of assorted articles containing at least one article plated with precious metal	20%	kg	15%
8215.20.00	Other sets of assorted articles	20%	kg	15%
	Other:			15%
8215.91.00	Plated with precious metal	20%	kg	15%
8215.99.00	Other	20%	kg	15%



CHAPTER 83

MISCELLANEOUS ARTICLES OF BASE METAL

Notes

1. For the purposes of this Chapter, parts of base metal are to be classified with their parent articles. However, articles of iron or steel of heading 73.12, 73.15, 73.17.00, 73.18 or 73.20, or similar articles of other base metal (Chapters 74 to 76 and 78 to 81) are not to be taken as parts of articles of this Chapter.
2. For the purposes of heading 83.02, the word "castors" means those having a diameter (including, where appropriate, tyres) not exceeding 75 mm, or those having a diameter (including, where appropriate, tyres) exceeding 75 mm provided that the width of the wheel or tyre fitted thereto is less than 30 mm.



HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
83.01	Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys for any of the foregoing articles, of base metal.			
8301.10.00	Padlocks	5%	kg	15%
8301.20.00	Locks of a kind used for motor vehicles	5%	kg	15%
8301.30.00	Locks of a kind used for furniture	5%	kg	15%
8301.40.00	Other locks	5%	kg	15%
8301.50.00	Clasps and frames with clasps, incorporating Locks	5%	kg	15%
8301.60.00	Parts	5%	kg	15%
8301.70.00	Keys presented separately	5%	kg	15%
83.02	Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hat-racks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closures of base metal.			
8302.10.00	Hinges	5%	kg	15%
8302.20.00	Castors	5%	kg	15%
8302.30.00	Other mountings, fittings and similar articles suitable for motor vehicles	5%	kg	15%
	Other mountings, fittings and similar articles:			
8302.41.00	Suitable for buildings	5%	kg	15%
8302.42.00	Other, suitable for furniture	5%	kg	15%
8302.49.00	Other	5%	kg	15%

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
8302.50.00	Hat-racks, hat-pegs, brackets and similar Fixtures	5%	kg	15%
8302.60.00	Automatic door closures	5%	kg	15%
8303.00.00	Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal.	15%	kg	15%
8304.00	Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading 94.03.			
8304.00.10	Filing cabinets	15%	kg	15%
8304.00.20	Card-index cabinets	15%	kg	15%
8304.00.90	Other	15%	kg	15%
83.05	Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal.			
8305.10.00	Fittings for loose-leaf binders or files	5%	kg	15%
8305.20.00	Staples in strips	15%	kg	15%
8305.90.00	Other, including parts:			
8305.90.10	Paper clips	15%	kg	15%
8305.90.90	Other	5%	kg	15%
83.06	Bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal.			
8306.10.00	Bells, gongs and the like	20%	kg	15%
	Statuettes and other ornaments:			
8306.21.00	Plated with precious metal	20%	kg	15%
8306.29.00	Other	20%	kg	15%
8306.30.00	Photograph, picture or similar frames; mirrors	20%	kg	15%
83.07	Flexible tubing of base metal, with or without fittings.			
8307.10.00	Of iron or steel	25%	kg	15%
8307.90.00	Of other base metal	25%	kg	15%
83.08	Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing, footwear, awnings, handbags, travel goods or other made up articles; tubular or bifurcated rivets, of base metal; beads and spangles, of base metal.			
8308.10.00	Hooks, eyes and eyelets	5%	kg	15%
8308.20.00	Tubular or bifurcated rivets	5%	kg	15%
8308.90.00	Other, including parts	5%	kg	15%
83.09	Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal.			
8309.10.00	Crown corks	0%	kg	5%
8309.90.00	Other:			
8309.90.10	Bottle caps	0%	kg	5%
8309.90.90	Other	0%	kg	5%

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
8310.00.00	Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 94.05.	20%	kg	15%
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	Coated electrodes of base metal, for electric arc-welding:			
8311.10.10	Of non-alloy steel	15%	kg	15%
8311.10.90	Of other base metal	5%	kg	15%
8311.20.00	Cored wire of base metal, for electric arc-welding	15%	kg	15%
8311.30.00	Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame	15%	kg	15%
8311.90.00	Other	5%	kg	15%



SECTION XVI

MACHINERY AND MECHANICAL APPLIANCES; ELECTRICAL EQUIPMENT; PARTS THEREOF; SOUND RECORDERS AND REPRODUCERS, TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS, AND PARTS AND ACCESSORIES OF SUCH ARTICLES

Notes

1. This Section does not cover:
 - (a) Transmission or conveyor belts or belting, of plastics of Chapter 39, or of vulcanised rubber (heading 40.10); or other articles of a kind used in machinery or mechanical or electrical appliances or for other technical uses, of vulcanised rubber other than hard rubber (heading 40.16);
 - (b) Articles of leather or of composition leather (heading 42.05) or of furskin (heading 43.03), of a kind used in machinery or mechanical appliances or for other technical uses;
 - (c) Bobbins, spools, cops, cones, cores, reels or similar supports, of any material (for example, Chapter 39, 40, 44 or 48 or Section XV);
 - (d) Perforated cards for Jacquard or similar machines (for example, Chapter 39 or 48 or section XV);
 - (e) Transmission or conveyor belts and belting, of textile material (heading 59.10.00.00 or other articles of textile material for technical uses (heading 59.11);
 - (f) Precious or semi-precious stones (natural, synthetic or reconstructed) of headings 71.02 to 71.04, or articles wholly of such stones of heading 71.16, except unmounted, worked sapphires and diamonds for styli (heading 85.22);
 - (g) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
 - (h) Drill pipe (heading 73.04);
 - (ij) Endless belts of metal wire or strip (Section XV);
 - (k) Articles of Chapter 82 or 83;
 - (l) Articles of Section XV11;
 - (m) Articles of Chapter 90;
 - (n) Clocks, watches or other articles of Chapter 91;

- (o) Interchangeable tools of heading 82.07 or brushes of a kind used as parts of machines (heading 96.03); similar interchangeable tools are to be classified according to the constituent material of their working part (for example, in Chapter 40, 42, 43, 45 or 59 or heading 68.04 or 69.09);
 - (p) Articles of Chapter 95; or
 - (q) Typewriter or similar ribbons, whether or not on spools or in cartridges (classified according to their constituent material or in heading 96.12 if inked or otherwise prepared for giving impressions).
2. Subject to Note 1 to this section, Note 1 to Chapter 84 and to Note 1 to Chapter 85, parts of machines (not being parts of the articles of heading 84.84, 85.44, 85.45, 85.46 or 85.47) are to be classified according to the following rules:
- (a) Parts, which are goods included in any of the headings of Chapter 84 or 85 (other than headings 84.09, 84.31, 84.48, 84.66, 84.73, 84.87, 8503.00.00, 85.22, 85.29, 85.38 and 85.48) are in all cases to be classified in their respective headings;
 - (b) Other parts, if suitable for use solely or principally with a particular kind of machine, or with a number of machines of the same heading (including a machine of heading 84.79 or 85.43) are to be classified with the machines of that kind or in heading 84.09, 84.31, 84.48, 84.66, 84.73, 8503.00.00, 85.22, 85.29 or 85.38 as appropriate. However, parts, which are equally suitable for use principally with the goods of headings 85.17 and 85.25 to 85.28 are to be classified in heading 85.17;
 - (c) All other parts are to be classified in heading 84.09, 84.31, 84.48, 84.66, 84.73, 85.03, 85.22, 85.29 or 85.38 as appropriate or, failing that, in heading 84.87 or 85.48.
3. Unless the context otherwise requires, composite machines consisting of two or more machines fitted together to form a whole and other machines designed for the purpose of performing two or more complementary or alternative functions are to be classified as if consisting only of that component or as being that machine which performs the principal function.
4. Where a machine (including a combination of machines) consists of individual components (whether separate or interconnected by piping, by transmission devices, by electric cables or by other devices) intended to contribute together to a clearly defined function covered by one of the headings in Chapter 84 or Chapter 85, then the whole falls to be classified in the heading appropriate to that function.
5. For the purpose of these Notes, the expressions “machine” means any machine, machinery, plant, equipment, apparatus or appliance cited in the headings of chapter 84 or 85

CHAPTER 84

NUCLEAR REACTORS, BOILERS, MACHINERY AND MECHANICAL APPLIANCES; PARTS THEREOF

Notes

1. This Chapter does not cover:
 - (a) Millstones, grindstones or other articles of Chapter 68;
 - (b) Machinery or appliances (for example, pumps) of ceramic material and ceramic parts of machinery or appliances of any material (Chapter 69);
 - (c) Laboratory glassware (heading 70.17); machinery, appliances or other articles for technical uses or parts thereof, of glass (heading 70.19 or 7020.00.00);
 - (d) Articles of heading 73.21 or 73.22 or similar articles of other base metals (Chapters 74 to 76 or 78 to 81);
 - (e) Vacuum cleaners of heading 85.08;
 - (f) Electro-mechanical domestic appliances of heading 85.09; digital cameras of heading 85.25; or
 - (g) Hand-operated mechanical floor sweepers, not motorised (heading 96.03).
2. Subject to the operation of Note 3 to Section XVI and subject to Note 9 of this Chapter, a machine or appliance which answers to a description in one or more of the headings 84.01 to 84.24 or heading 84.85 and at the same time to a description in one or other of the headings 84.25 to 84.80 is to be classified under the appropriate heading or under heading 84.96 as the case may be and not the latter group.

Heading 84.19 does not, however, cover:

- (a) Germination plant, incubators or brooders (heading 84.36);
- (b) Grain dampening machines (heading 84.37);
- (c) Diffusing apparatus for sugar juice extraction (heading 84.38);
- (d) Machinery for the heat-treatment of textile yarns, fabrics or made up textile articles (heading 84.51); or
- (e) Machinery or plant, designed for mechanical operation, in which a change of temperature, even if necessary, is subsidiary.

Heading 84.22 does not cover:

- (a) Sewing machines for closing bags or similar containers (heading 84.52); or

- (b) Office machinery of heading 84.72.

Heading 84.24 does not cover:

Ink-jet printing machines (heading 84.43).

- 3. A machine-tool for working any material which answers to a description in heading 84.56 and at the same time to a description in heading 84.57, 84.58, 84.59, 84.60, 84.61, 84.64 or 84.65 is to be classified in heading 84.56.
- 4. Heading 84.57 applies only to machine-tools for working metal, other than lathes (including turning centres), which can carry out different types of machining operations either:
 - (a) by automatic tool change from a magazine or the like in conformity with a machining programme (machining centres);
 - (b) by the automatic use, simultaneously or sequentially, of different unit heads working on a fixed position workpiece (unit construction machines, single station); or
 - (c) by the automatic transfer of the workpiece to different unit heads (multi-station transfer machines).
- 5. (A) For the purposes of heading 84.71, the expression "automatic data processing machines" means machines capable of:
 - (i) Storing the processing program or programs and at least the data immediately necessary for the execution of the program;
 - (ii) Being freely programmed in accordance with the requirements of the user;
 - (iii) Performing arithmetical computations specified by the user;
 - (iv) Executing, without human intervention, a processing program which requires them to modify their execution, by logical decision during the processing run.
- (B) Automatic data processing machines may be in the form of systems consisting of a variable number of separate units.
- (C) Subject to paragraphs (D) and (E) below, a unit is to be regarded as being a part of a complete system if it meets all of the following conditions:
 - (i) It is of a kind solely or principally used in an automatic data processing system;
 - (ii) It is connectable to the central processing unit either directly or through one or more other units; and

- (iii) It is able to accept or deliver data in a form (codes or signals) which can be used by the system.

Separately presented units of an automatic data processing machine are to be classified in heading 84.71.

However, printers, keyboards, X-Y co-ordinate input devices and disk storage units which satisfy the conditions of paragraphs (ii) and (iii), are in all cases to be classified as units of heading 84.71.

- (D) Heading 84.71 does not cover the following when presented separately, even if they meet all of the conditions set forth in Note 5 (C):

- (i) Printers, copying machines, facsimile machines, whether or not combined;
- (ii) Apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network);
- (iii) Loudspeakers and microphones;
- (iv) Television cameras, digital cameras and video camera recorders;
- (v) Monitors and projectors, not incorporating television reception apparatus.

- (E) Machines incorporating or working in conjunction with an automatic data processing machine and performing a specific function other than data processing are to be classified in the headings appropriate to their respective functions or, failing that, in residual headings.

- 6. Heading 84.82 applies, *inter alia*, to polished steel balls, the maximum and minimum diameters of which do not differ from the nominal diameter by more than 1% or by more than 0.05 mm, whichever is less.

Other steel balls are to be classified in heading 73.26.

- 7. A machine, which is used for more than one purpose is, for the purposes of classification, to be treated as if its principal purpose were its sole purpose.

Subject to Note 2 to this Chapter and Note 3 to Section XVI, a machine the principal purpose of which is not described in any heading or for which no one purpose is the principal purpose is, unless the context otherwise requires, to be classified in heading 84.79. Heading 84.79 also covers machines for making rope or cable (for example, stranding, twisting or cabling machines) from metal wire, textile yarn or any other material or from a combination of such materials.

8. For the purposes of heading 84.70, the term "pocket-size" applies only to machines the dimensions of which do not exceed 170 mm x 100 mm x 45 mm.

9. (A) Notes 8 (a) and 8 (b) to Chapter 85 also apply with respect to the expressions "semiconductors devices" and "electronic integrated circuits", respectively, as used in this Note and in heading 84.86. However for the purpose of this Note and of heading 84.86, the expression "semiconductors devices" also covers photosensitive semiconductor devices and light emitting diodes.

(B) For the purposes of this Note and of heading 84.86 the expression "manufacture of flat panel displays" covers the fabrication of substrates into a flat panel. It does not cover the manufacture of glass or the assembly of printed circuit boards or other electronic components onto the flat panel. The expression "flat panel display" does not cover cathode-ray tube technology.

(C) Heading 84.86 also includes machines and apparatus solely or principally of a kind used for:

- (i) the manufacture or repair of reticles;
- (ii) assembling semiconductor devices or electronic integrated circuits; and
- (iii) lifting, handling or unloading of boules, wafers, semiconductor devices, electronic integrated circuits and flat panel displays.

(D) Subject to Note 1 to Section XVI and Note 1 to Chapter 84, machines and apparatus answering to the description in heading 84.86 are to be classified in that heading and in no other heading of the Nomenclature.

Subheading Notes

1. For the purposes of subheading 8471.49.00, the term "systems" means automatic data processing machines whose units satisfy the conditions laid down in Note 5(B) to Chapter 84 and which comprise at least a central processing unit, one input unit (for example, a keyboard or a scanner), and one output unit (for example, a visual display unit or a printer).
2. Subheading 8482.40.00 applies only to bearings with cylindrical rollers of a uniform diameter not exceeding 5 mm and having a length, which is at least three times the diameter. The ends of the rollers may be rounded.

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
84.01	Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation.			
8401.10.00	Nuclear reactors	5%	kg	15%
8401.20.00	Machinery and apparatus for isotopic separation, and parts thereof	5%	kg	15%
8401.30.00	Fuel elements (cartridges), non irradiated	5%	kg	15%
8401.40.00	Parts of nuclear reactors	5%	kg	15%
84.02	Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super heated water boilers.			
	Steam or other vapour generating boilers:			
8402.11.00	Watertube boilers with a steam production exceeding 45 tones per hour	5%	kg and u	15%
8402.12.00	Watertube boilers production not exceeding 45 tons per hour	5%	kg and u	15%
8402.19.00	Other vapour generating boilers including hybrid boilers	5%	kg and u	15%
8402.20.00	Super-heated water boilers	0%	kg and u	5%
8402.90.00	Parts	0%	kg and u	5%
84.03	Central heating boiler other than those of heading 84.02.			
8403.10.00	Boilers	0%	kg and u	5%
8403.90.00	Parts	0%	Kg	5%
84.04	Auxiliary plant for use with boilers of heading 84.02 or 84.03 (for example, economisers, super-heaters, soot removers, gas recoverers); condensers for steam or other vapour power units.			
8404.10.00	Auxiliary plant for use with boilers of heading 84.02 or 84.03	0%	kg and u	5%
8404.20.00	Condensers for steam or other vapour power units	0%	kg and u	5%
8404.90.00	Parts	0%	kg and u	5%
84.05	Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers.			

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
8405.10.00	Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers	0%	Kg	5%
8405.90.00	Parts	0%	kg	5%
84.06	Steam turbines and other vapour turbines.			
8406.10.00	Turbines for marine propulsion	0%	kg and u	5%
	Other turbines:			
8406.81.00	Of an output exceeding 40 MW	0%	kg and u	5%
8406.82.00	Of an output not exceeding 40 MW	0%	kg and u	5%
8406.90.00	Parts	0%	kg	5%
84.07	Spark-ignition reciprocating or rotary internal combustion piston engines.			
8407.10.00	Aircraft engines	0%	kg and u	5%
	Marine propulsion engines:			
8407.21.00	Outboard motors	0%	kg and u	5%
8407.29.00	Other	25%	kg and u	15%
	Reciprocating piston engines of a kind used of a propulsion of vehicles of chapter 87:			
8407.31.00	Of a cylinder capacity not exceeding 50 cc	25%	kg and u	15%
8407.32.00	Of a cylinder capacity exceeding 50 cc but not exceeding 250 cc	25%	kg and u	15%
8407.33.00	Of a cylinder capacity exceeding 250 cc but not exceeding 1,000 cc	25%	kg and u	15%
8407.34.00	Of a cylinder capacity exceeding 1,000 cc	25%	kg and u	15%
8407.90.00	Other engines	25%	kg and u	15%
84.08	Compression – ignition internal combustion piston engines (diesel or semi-diesel engines).			
8408.10.00	Marine propulsion engines	0%	kg and u	15%
8408.20.00	Engines of a kind used for the propulsion of vehicles of Chapter 87	25%	kg and u	15%
8408.90.00	Other engines	25%	kg and u	15%
84.09	Parts suitable for solely or principally with the engines of heading 84.07 or 84.08.			
8409.10.00	For aircraft engines	0%	kg	5%
	Other:			
8409.91.00	Suitable for use solely or principally with spark ignition internal combustion piston engines:			
8409.91.10	For road motor vehicles	25%	kg	15%
8409.91.20	For marine craft	0%	kg	5%
8409 91.90	Other	5%	kg	15%
8409 99 00	Other:			
8409 99 10	For road motor vehicles	20%	kg	15%
8409 99 20	For marine craft	0%	kg	5%
8409 99 90	Other	20%	kg	15%
84.10	Hydraulic turbines, water wheels, and regulators therefor.			
8410.11.00	Hydraulic turbines and water wheels:			
8410.12.00	Of a power not exceeding 1,000 kw	5%	kg and u	15%

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
8410.13.00	Of a power exceeding 1,000 kw but not exceeding 10,000 kw	5%	kg and u	15%
8410.90.00	Parts, including regulators	5%	kg and u	15%
84.11	Turbo-jets, turbo-propellers and other gas turbines.			
	Turbo-jets:			
8411.11.00	Of a thrust not exceeding 25 kn	5%	kg and u	15%
8411.12.00	Of a thrust exceeding 25 kn	5%	kg and u	15%
	Turbo-propellers:			
8411.21.00	Of a power not exceeding 1,100 kn	5%	kg and u	15%
8411.22.00	Of a power exceeding 1,100 kn	5%	kg and u	15%
	Other gas turbines:			
8411.81.00	Of a power not exceeding 5,000 kn	5%	kg and u	15%
8411.82.00	Of a power exceeding 5,000 kn	5%	kg and u	15%
	Parts:			
8411.91.00	Of turbo-jets or turbo-propellers	5%	kg	15%
8411.99.00	Other	5%	kg	15%
84.12	Other engines and motors.			
8412.10.00	Reaction engines other than turbo-jets	5%	kg and u	15%
	Hydraulic power engines and motors:			
8412.21.00	Linear acting (cylinders)	5%	kg and u	15%
8412.29.00	Other	5%	kg and u	15%
	Pneumatic power engines and motors:			
8412.31.00	Linear acting (cylinders)	5%	kg and u	15%
8412.39.00	Other	5%	kg and u	15%
8412.80.00	Other	5%	kg and u	15%
8412.90.00	Parts	5%	kg	15%
84.13	Pumps for liquids, whether or not fitted with a measuring device; liquid elevators.			
	Pumps fitted or designed to be fitted with a measuring device:			
8413.11.00	Pumps for dispensing fuel or lubricants, of the type used in filling stations or in garages	15%	kg and u	15%
8413.19.00	Other	15%	kg and u	15%
8413.20.00	Hand pumps, other than those of subheading 8413.11 or 8413.19	15%	kg and u	15%
8413.30.00	Fuel, lubricating or cooling medium pumps for internal combustion piston engines	10%	kg and u	15%
8413.40.00	Concrete pumps	15%	kg and u	15%
8413.50.00	Other reciprocating positive displacement Pumps	15%	kg and u	15%
8413.60.00	Other rotary positive displacement pumps	15%	kg and u	15%
8413.70.00	Other centrifugal pumps	15%	kg and u	15%
	Other pumps; liquid elevators:			
8413.81.00	Pumps	15%	kg and u	15%
8413.82.00	Liquid elevators	15%	kg and u	15%
8413.90.00	Parts:			
8413.91.00	Of pumps:			
8413.91.10	For the pumps of subheading 8413.30	15%	kg	15%
8413.91.90	Other	15%	kg	15%
8413.92.00	Of liquid elevators	15%	kg	15%
84.14	Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted			

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
	with filters.			
8414.10.00	Vacuum pumps	15%	kg and u	15%
8414.20.00	Hand or foot-operated air pumps	5%	kg and u	15%
8414.30.00	Compressors of a kind used in refrigerating equipment	5%	kg and u	15%
8414.40.00	Air compressors mounted on a wheeled chassis for towing	5%	kg and u	15%
	Fans:			
8414.51.00	Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W:			
8414.51.10	Table	20%	kg and u	15%
8414.51.20	Floor	20%	kg and u	15%
8414.51.30	Ceiling or roof	20%	kg and u	15%
8414.51.90	Other	20%	kg and u	15%
8414.59.00	Other	5%	kg and u	15%
8414.60.00	Hoods having a maximum horizontal side not exceeding 120 cm	15%	kg and u	15%
8414.80.00	Other	15%	kg and u	15%
8414.90.00	Parts	15%	kg	15%
84.15	Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated.			
8415.10.00	Window or wall types, self-contained or "split-system"	10%	kg and u	15%
8415.20.00	Of a kind used for persons, in motor vehicles	20%	kg and u	15%
	Other:			
8415.81.00	Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps)	10%	kg and u	15%
8415.82.00	Other, incorporating a refrigerating unit	10%	kg and u	15%
8415.83.00	Not incorporating a refrigerating unit	10%	kg and u	15%
8415.90.00	Parts	5%	Kg	15%
84.16	Furnace burners for liquid fuel, for pulverized solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances.			
8416.10.00	Furnace burners for liquid fuel	15%	kg	15%
8416.20.00	Other furnace burners, including combination Burners	15%	kg	15%
8416.30.00	Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances	15%	kg	15%
8416.90.00	Parts	15%	kg	15%
84.17	Industrial or laboratory furnaces and ovens, including incinerators, non-electric.			
8417.10.00	Furnaces and ovens for the roasting, melting or other heat-treatment of ores, pyrites or of metals	15%	kg and u	15%
8717.20.00	Bakery ovens, including biscuit ovens	15%	kg and u	15%
8717.80.00	Other	15%	kg and u	15%
8717.90.00	Parts	15%	kg	15%
84.18	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15.			

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
8418.10.00	Combined refrigerator-freezers, fitted with separate external doors:			
8418.10.10	Frost free, electrical	10%	kg and u	15%
8418.10.20	Other, electrical	10%	kg and u	15%
8418.10.30	Non-electrical	10%	kg and u	15%
8418.21.00	Refrigerators, household type: Compression-type:			
8418.21.10	Frost free, electrical	10%	kg and u	15%
8418.21.20	Other, electrical	10%	kg and u	15%
8418.21.30	Non-electrical	10%	kg and u	15%
8418.22.00	Absorption-type, electrical	10%	kg and u	15%
8418.29.00	Other :			
8418.29.10	Electrical	10%	kg and u	15%
8418.29.20	Non-electrical	10%	kg and u	15%
8418.30.00	Freezers of the chest type, not exceeding 800 litre capacity	10%	kg and u	15%
8418.40.00	Freezers of the upright type, not exceeding 900 litre capacity	10%	kg and u	15%
8418.50.00	Other furniture (chests, cabinet, display counters, show cases and the like) for storage and display, incorporating refrigerating or freezing equipment Other refrigerating or freeing equipment; heat pumps:	10%	kg and u	15%
8418.61.00	Heat pumps other than air conditioning machines of heading 84.15	10%	kg and u	15%
8418.69.00	Other Parts:	10%	kg	15%
8418.91.00	Furniture designed to receive refrigerating or freezing equipment	5%	kg	15%
8418.99.00	Other	5%	kg	15%
84.19	Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 85.14), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilizing, pasteurizing, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric. Instantaneous or storage water heaters, non-electric:			
8419.11.00	Instantaneous gas water heaters:			
8419.11.10	For domestic use	10%	kg and u	15%
8419.11.90	Other	10%	kg and u	15%
8419.19.00	Other:			
8419.19.10	Solar water heaters, for domestic use	10%	kg and u	15%
8419.19.20	Other solar water heaters	10%	kg and u	15%
8419.19.30	Other water heaters, for domestic use	10%	kg and u	15%
8419.19.90	Other	10%	kg and u	15%
8419.20.00	Medical, surgical or laboratory sterilizers	5%	kg and u	5%
8419.31.00	Dryers: For agricultural products	Free	kg and u	5%

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
8419.32.00	For wood, paper pulp, paper or paperboard	5%	kg and u	5%
8419.39.00	Other	5%	kg and u	15%
8419.40.00	Distilling or rectifying plant	0%	kg and u	5%
8419.50.00	Heat exchange units	5%	kg and u	15%
8419.60.00	Machinery for liquefying air or other gases	5%	kg and u	15%
8419.81.00	Other machinery, plant and equipment: For making hot drinks or for cooking or heating food	5%	kg and u	15%
8419.89.00	Other	5%	kg and u	15%
8419.90.00	Parts	5%	kg	15%
84.20	Calendaring or other rolling machines, other than for metals or glass, and cylinders therefor.			
8420.10.00	Calendaring or other rolling machines	5%	kg and u	15%
	Parts:			
8420.91.00	Cylinders	5%	kg	15%
8420.99.00	Other	5%	kg	15%
84.21	Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases.			
	Centrifuges, including centrifugal dryers:			
8421.11.00	Cream separators	5%	kg and u	15%
8421.12.00	Clothes-dryers:			
8421.12.10	For domestic use	10%	kg and u	15%
8421.12.90	Other	5%	kg and u	15%
8421.19.00	Other	5%	kg and u	15%
	Filtering or purifying machinery and apparatus for liquids:			
8421.21.00	For filtering or purifying water	5%	kg and u	15%
8421.22.00	For filtering or purifying beverages other than water	5%	kg and u	15%
8421.23.00	Oil or petrol-filters for internal combustion engines:			
8421.23.10	Oil filters	10%	kg and u	15%
8421.23.20	Petrol filters	15%	kg and u	15%
8421.29.00	Other	15%	kg and u	15%
	Filtering or purifying machinery and apparatus for gases:			
8421.31.00	Intake air filters for internal combustion engines	15%	kg and u	15%
8421.39.00	Other	15%	kg and u	15%
8421.90.00	Parts:			
8421.91.00	Of centrifuges, including centrifugal dryers:	15%	kg	15%
8421.91.10	For the clothes-dryers of subheading 8421 121	15%	kg	15%
8421.91.90	Other	15%	kg	15%
8421.99.00	Other	15%	kg	15%
84.22	Dish washing machines; machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing, or labeling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; other packing or wrapping machinery (including heat-shrink wrapping machinery);			

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
	machinery for aerating beverages.			
	Dish washing machines:			
8422.11.00	Of the household type	20%	kg and u	15%
8422.19.00	Other	5%	kg and u	15%
8422.20.00	Machinery for cleaning or drying bottles or other containers	5%	kg and u	15%
8422.30.00	Machinery for filling, closing, sealing or labeling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; machinery for aerating beverages	5%	kg and u	15%
8422.40.00	Other packing or wrapping machinery (including heat-shrink wrapping machinery)	5%	kg and u	15%
8422.90.00	Parts	5%	kg	15%
84.23	Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds.			
8423.10.00	Personal weighing machines, including baby scales; household scales	10%	kg and u	15%
8423.20.00	Scales for continuous weighing or goods on Conveyors	5%	kg and u	15%
8423.30.00	Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales	5%	kg and u	15%
	Other weighing machinery:			
8423.81.00	Having a maximum weighing capacity exceeding 30 kg	5%	kg and u	15%
8423.82.00	Having a maximum weighing capacity exceeding 30 kg but not exceeding 5,000 kg	5%	kg and u	15%
8423.89.00	Other	5%	kg and u	15%
8423.90.00	Weighing machine weights of all kinds; parts of weighing machinery	5%	kg	15%
84.24	Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines.			
8424.10.00	Fire extinguishers, whether or not charged	Free	kg and u	5%
8424.20.00	Spray guns and similar appliances	5%	kg and u	15%
8424.30.00	Steam or sand blasting machines and similar jet projecting machines	5%	kg and u	15%
	Other appliances:			
8424.81.00	Agricultural or horticultural	Free	kg and u	5%
8424.89.00	Other	15%	kg and u	15%
8424.90.00	Parts:			
8424.90.10	Of agricultural sprayers	Free	kg	5%
8424.90.90	Other	5%	kg	15%
84.25	Pulley tackle and hoists other than skip hoists or hoists; winches and capstans; jacks.			

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
	Pulley tackle and hoists other than skip hoists or hoists of a kind used for raising vehicles:			
8425.11.00	Powered by electric motor	5%	kg and u	15%
8425.19.00	Other	5%	kg and u	15%
8425.30.00	Other winches; capstans:			
8425.31.00	Powered by electric motor	5%	kg and u	15%
8425.39.00	Other	5%	kg and u	15%
	Jacks; hoists of a kind used for raising vehicles:			
8425.41.00	Built-in jacking system of a type used in garages	5%	kg and u	15%
8425.42.00	Other jacks and hoists, hydraulic:	5%	kg and u	15%
8425.42.10	Portable jacks for road motor Vehicles			
8425.42.90	Other	5%	kg and u	15%
8425.49.00	Other	5%	kg and u	15%
84.26	Ships' derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane. Overhead traveling cranes, transporter cranes, gantry cranes, bridge cranes, mobile lifting frames and straddle carriers:			
8426.11.00	Overhead traveling cranes on fixed support	5%	kg and u	15%
8426.12.00	Mobile lifting frames on tyres and straddle Carriers	5%	kg and u	15%
8426.19.00	Other	5%	kg and u	15%
8426.20.00	Tower cranes	5%	kg and u	15%
8426.30.00	Portal or pedestal jib cranes Other machinery, self propelled:	5%	kg and u	15%
8426.41.00	On tyres:			
8426.41.10	Sugar cane loading machinery other	5%	kg and u	15%
8426.41.90	Other	5%	kg and u	15%
8426.49.00	Other	5%	kg and u	15%
8426.91.00	Other machinery: Designed for mounting on road vehicles	5%	kg and u	15%
8426.99.00	Other	5%	kg and u	15%
84.27	Forklift trucks; other works trucks fitted with lifting or handling equipment.			
8427.10.00	Self-propelled trucks powered by an electric motor	5%	kg and u	15%
8427.20.00	Other self-propelled trucks	5%	kg and u	15%
8427.90.00	Other trucks	5%	kg and u	15%
84.28	Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, and teleferics).			
8428.10.00	Lifts and skip hoists	5%	kg and u	15%
8428.20.00	Pneumatic elevators and conveyors Other continuous action elevators and conveyors, for goods or materials:	5%	kg and u	15%
8428.31.00	Specially designed for underground use	5%	kg and u	15%
8428.32.00	Other, bucket type	5%	kg and u	15%
8428.33.00	Other, belt type	5%	kg and u	15%
8428.39.00	Other	5%	kg and u	15%
8428.40.00	Escalators and moving walkways	5%	kg and u	15%
8428.60.00	Teleferics, chair-lifts, ski-draglines; traction mechanisms for funiculars	5%	kg and u	15%
8428.90.00	Other machinery	5%	kg and u	15%

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
84.29	Self-propelled bulldozers, angel-dozers, graders, levelers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers.			
	Bulldozers and angle dozers:			
8429.11.00	Track laying	5%	kg and u	15%
8429.19.00	Other	5%	kg and u	15%
8429.20.00	Graders and levelers	5%	kg and u	15%
8429.30.00	Scrapers	5%	kg and u	15%
8429.40.00	Tamping machines and road rollers:			
8429.40.10	Tamping machines,	5%	kg and u	15%
8429.40.20	road rollers	5%	kg and u	15%
	mechanical shovels, excavators and shovel loaders:			
8429.51.00	Front-end shovel loaders	5%	kg and u	15%
8429.52.00	Machinery with a 360° revolving superstructure	5%	kg and u	15%
8429.59.00	Other	5%	kg and u	15%
84.30	Other moving, grading, leveling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-plough and snow-blowers.			
8430.10.00	Pile-drivers and pile-extractors	5%	kg and u	15%
8430.20.00	Snow-ploughs and snow-blowers	5%	kg and u	15%
	Coal or rock cutters and tunneling machinery:			
8430.31.00	Self-propelled	5%	kg and u	15%
8430.39.00	Other	5%	kg and u	15%
	Other boring or sinking machinery:			
8430.41.00	Self-propelled	5%	kg and u	15%
8430.49.00	Other	5%	kg and u	15%
8430.50.00	Other machinery, self-propelled	5%	kg and u	15%
	Other machinery, not self-propelled:			
8430.61.00	Tamping or compacting machinery	5%	kg and u	15%
8430.69.00	Other	5%	kg and u	15%
84.31	Parts suitable for use solely or principally with the machinery of headings 84.25 to 84.30.			
8431.10.00	Of machinery of heading 84.25	5%	kg	15%
8431.20.00	Of machinery of heading 84.27	5%	kg	15%
	Of machinery of heading 84.28:			
8431.31.00	Of lifts, skip hoists or escalators	5%	kg	15%
8431.39.00	Other	5%	kg	15%
	Of machinery of heading 84.26, 84.29 or 84.30:			
8431.41.00	Buckets, shovels, grabs and grips	5%	kg	15%
8431.42.00	Bulldozer or angle dozer blades	5%	kg	15%
8431.43.00	Parts of boring or sinking machinery of subheading 8430.41 or 8430.49	5%	kg	15%
8431.49.00	Other:			
8431.49.10	Of machinery of heading 84.29 or 84.30	5%	kg	15%
8431.49.90	Other	5%	kg	15%
84.32	Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers.			

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
8432.10.00	Ploughs	Free	kg and u	5%
	Harrows, scarifies, cultivators, weeders and hoes:			
8432.21.00	Disc harrows	Free	kg and u	5%
8432.29.00	Other	Free	kg and u	5%
8432.30.00	Seeders, planters and transplanters	Free	kg and u	5%
8432.40.00	Manure spreaders and fertilizer distributors	Free	kg and u	5%
8432.80.00	Other machinery:			
8432.80.10	Lawn or sports-ground rollers	5%	kg and u	5%
8432.80.90	Other	Free	kg and u	5%
8432.90.00	Parts:			
8432.90.10	Of lawn or sports-ground rollers of sub-heading 8432.80.10	5%	kg	5%
8432.90.90	Other	Free	kg	5%
84.33	Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 84.37.			
	Mowers for lawns, parks or sports-ground:			
8433.11.00	Powered, with the cutting device rotating in a horizontal plane	5%	kg and u	5%
8433.19.00	Other	5%	kg and u	5%
8433.20.00	Other mowers, including cutter bars for tractor mounting	Free	kg and u	5%
8433.30.00	Other haymaking machinery	Free	kg and u	5%
8433.40.00	Straw or fodder balers, including pick-up balers	Free	kg and u	5%
	Other harvesting machinery; threshing machinery:			
8433.51.00	Combine harvester-threshers	Free	kg and u	5%
8433.52.00	Other threshing machinery	Free	kg and u	5%
8433.53.00	Roots or tuber harvesting machines	Free	kg and u	5%
8433.59.00	Other:			
8433.59.10	Sugarcane harvesters	Free	kg and u	5%
8433.59.90	Other	Free	kg and u	5%
8433.60.00	Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce	Free	kg and u	5%
8433.90.00	Parts:			
8433.90.10	Of mowers for lawns, parks or sports-grounds of sub-heading 8433.11.00 and 8433.19.00	5%	kg	5%
8433.90.90	Other	Free	kg	5%
84.34	Milking machines and dairy machinery.			
8434.10.00	Milking machines	Free	kg and u	5%
8434.20.00	Dairy machinery	Free	kg and u	5%
8434.90.00	Parts	Free	kg	5%
84.35	Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages.			
8435.10.00	Machinery	0%	kg and u	10%
8435.90.00	Parts	0%	kg	10%
84.36	Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders.			

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
8436.10.00	Machinery for preparing animal feeding stuffs Poultry-keeping machinery; poultry incubators and brooders:	Free	kg and u	10%
8436.21.00	Poultry incubators and brooders	Free	kg and u	10%
8436.29.00	Other	Free	kg and u	10%
8436.80.00	Other machinery:			
8436.80.10	Bee-keeping machinery	Free	kg and u	10%
8436.80.90	Other	Free	kg and u	10%
	Parts:			
8436.91.00	Of poultry-keeping machinery or poultry incubators and brooders	Free	kg	10%
8436.99.00	Other	Free	kg	10%
84.37	Machines for cleaning, sorting or grading seeds, grain or dried leguminous vegetables; machinery used in the milling industry or for the working of cereals or dried leguminous vegetables, other than farm-type machinery.			
8437.10.00	Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables	Free	kg and u	5%
8437.80.00	Other machinery	0%	kg and u	5%
8437.90.00	Parts:			
8437.90.10	Of the machines of sub-heading 8437.10	Free	kg	5%
8437.90.90	Other	0%	kg	5%
84.38	Machinery, not specified or included elsewhere in this chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable fats or oils.			
8438.10.00	Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products	5%	kg and u	5%
8438.20.00	Machinery for the manufacture of confectionery, cocoa or chocolate	5%	kg and u	5%
8438.30.00	Machinery for sugar manufacture:			
8438.30.10	Grooved rollers, trash plates and scraper tips	10%	kg and u	5%
8438.30.90	Other	5%	kg and u	5%
8438.40.00	Brewery machinery	5%	kg and u	5%
8438.50.00	Machinery for the preparation of meat or poultry	5%	kg and u	5%
8438.60.00	Machinery for the preparation of fruits, nuts or vegetables	5%	kg and u	5%
8438.80.00	Other machinery	5%	kg and u	5%
8438.90.00	Parts:			
8438.90.10	Of the machines of sub-heading 8438.301.	10%	kg	5%
8438.90.90	Other	5%	kg	5%
84.39	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard.			
8439.10.00	Machinery for making paper pulp of fibrous cellulosic material	5%	kg and u	5%
8439.20.00	Machinery for making paper or paper-board	5%	kg and u	5%
8439.30.00	Machinery for finishing paper or paperboard	5%	kg and u	5%
	Parts:			
8439.91.00	Of machinery for making pulp of fibrous			

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
8439.99.00	cellulosic material	5%	kg	5%
84.40	Other Book-binding machinery, including book-sewing machines.	5%	kg	5%
8440.10.00	Machinery	5%	kg and u	5%
8440.90.00	Parts	5%	kg	5%
84.41	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds.			
8441.10.00	Cutting machines	5%	kg and u	5%
8441.20.00	Machines for making bags, snacks or envelopes	5%	kg and u	5%
8441.30.00	Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding	5%	kg and u	5%
8441.40.00	Machines for moulding articles in paper pulp, paper or paperboard	5%	kg and u	5%
8441.80.00	Other machinery	5%	kg and u	5%
8441.90.00	Parts	5%	kg	5%
84.42	Machinery, apparatus and equipment (other than the machine-tools of headings 84.56 to 84.65), for preparing or making plates, cylinders or other printing components; plates, cylinders and other printing components; blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished).			
8442.30.00	machinery, apparatus and equipment	5%	kg and u	5%
8442.40.00	Parts of the foregoing machinery, apparatus or equipment	5%	kg and u	5%
8442.50.00	Plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes(for example, planed, grained or polished).	5%	kg	5%
84.43	Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42; other printers, copying machines and facsimile machines, whether or not combined; parts and accessories thereof. Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42:			
8443.11.00	Offset printing machinery, reel fed	5%	kg and u	5%
8443.12.00	Offset printing machinery, sheet fed, office type (using sheets with one side not exceeding 22 cm and the other side not exceeding 36 cm in the unfolded state)	5%	kg and u	5%
8443.13.00	Other offset printing machinery	5%	kg and u	5%
8443.14.00	Letterpress printing machinery, reel fed, excluding flexographic printing	5%	kg and u	5%
8443.15.00	Letterpress printing machinery, other than reel fed, excluding flexographic printing	5%	kg and u	5%
8443.16.00	Flexographic printing machinery	5%	kg and u	5%
8443.17.00	Gravure printing machinery	5%	kg and u	5%
8443.19.00	Other	5%	kg and u	15%
8443.31.00	Other printers, copying machines and facsimile machines, whether or not combined: Machines which perform two or more of the	5%	kg and u	15%

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
	functions of printing, copying or facsimile transmission, capable of connecting to an automatic data processing machine or to a network			
8443.32.00	Other, capable of connecting to an automatic data processing machine or to a network	5%	kg and u	15%
8443.39.00	Other	5%	kg and u	15%
	Parts and accessories:			
8443.91.00	Parts and accessories of printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42	5%	kg and u	15%
8443.99.00	Other	5%	kg and u	15%
8444.00.00	Machines for extruding, drawing, texturing or cutting man-made textile materials.	5%	kg and u	15%
84.45	Machines for preparing textile fibres, spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft-winding) machines and machines for preparing textile yarns for use on the machines of heading 84.46 or 84.47.			
	Machines for preparing textile fibres:			
8445.11.00	Carding machines	5%	kg and u	15%
8445.12.00	Combing machines	5%	kg and u	15%
8445.13.00	Drawing or roving machines	5%	kg and u	15%
8445.19.00	Other	5%	kg and u	15%
8445.20.00	Textile spinning machines	5%	kg and u	15%
8445.30.00	Textile doubling or twisting machines	5%	kg and u	15%
8445.40.00	Textile winding (including weft-winding) or reeling machines	5%	kg and u	15%
8445.90.00	Other	5%	kg and u	15%
84.46	Weaving machines (looms).			
8446.10.00	For weaving fabric of a width not exceeding 30 cm	5%	kg and u	15%
	For weaving fabrics of a width exceeding 30 cm, shuttle type:			
8446.21.00	Power looms	5%	kg and u	15%
8446.29.00	Other	5%	kg and u	15%
8446.30.00	For weaving fabrics of a width exceeding 30 cm, shuttleless type	5%	kg and u	15%
84.47	Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting.			
	Circular knitting machines:			
8447.11.00	Width cylinder diameter not exceeding 165 mm	5%	kg and u	15%
8447.12.00	Width cylinder diameter exceeding 165 mm	5%	kg and u	15%
8447.20.00	Flat knitting machines; stitch-bonding machines	5%	kg and u	15%
8447.90.00	Other	5%	kg and u	15%
84.48	Auxiliary machinery for use with machines of heading 84.44, 84.45, 84.46, 84.47 (for example, dobbies, Jacquards, automatic stop motions, shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of this heading or of heading 84.44, 84.45, 84.46 or 84.47 (for example, spindles and spindle flyers, card clothing, combs,			

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
	extruding nipples, shuttles, healds and heald-frames, hosiery needles). Auxiliary machinery for machines of heading 84.44, 84.45, 84.46 or 84.47:			
8448.11.00	Dobbies and Jacquards; card reducing, copying, purchasing or assembling machines for use there with	5%	kg	15%
8448.19.00	Other	5%	kg	15%
8448.20.00	Parts and accessories of machines of heading 84.44 or of their auxiliary machinery	5%	kg	15%
	Parts and accessories of machines of heading 84.45 or of their auxiliary machinery:			
8448.31.00	Card clothing	5%	kg	15%
8448.32.00	Of machines for preparing textile fibres, other than card clothing spindles, spindle flyers,	5%	kg	15%
8448.33.00	Spinning rings and ring travelers	5%	kg	15%
8448.39.00	Other	5%	kg	15%
	Parts and accessories of weaving machines (looms) of their auxiliary machinery:			
8448.42.00	Reeds for looms, healds and heald-frames	5%	kg	15%
8448.49.00	Other			
	Parts and accessories of machines of heading 84.47 or of their auxiliary machinery:	5%	kg	15%
8448.51.00	Sinkers, needles and other articles used in forming stitches	5%	kg	15%
8448.59.00	Other	5%	kg	15%
8449.00.00	Machinery for the manufacture of finishing of felt or non-wovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats.	5%	kg	15%
84.50	Household or laundry-type washing machines, including machines which both wash and dry. Machines, each of a dry linen capacity not exceeding 10 kg:			
8450.11.00	Fully automatic machines:			
8450.11.10	For domestic use	15%	kg and u	15%
8450.11.90	Other	15%	kg and u	15%
8450.12.00	Other machines, with built-in centrifugal drier:			
8450.12.10	For domestic use	15%	kg and u	15%
8450.12.90	Other	15%	kg and u	15%
8450.19.00	Other:			
8450.19.10	For domestic use	15%	kg and u	15%
8450.19.90	Other	15%	kg and u	15%
8450.20.00	Machines, each of a dry linen capacity exceeding 10 kg:			
8450.20.10	For domestic use	15%	kg and u	15%
8450.20.90	Other	5%	kg and u	15%
8450.90.00	Parts	5%	kg	15%
84.51	Machinery (other than machines of heading 84.50) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor coverings such as linoleum, machines for unreeling, folding, cutting or pinking textile fabrics.			

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
8451.10.00	Dry-cleaning machines	0%	kg and u	5%
8451.20.00	Drying machines:			
8451.21.00	Each of a dry linen capacity not exceeding 10 kg	0%	kg and u	5%
8451.29.00	Other	0%	kg and u	5%
8451.30.00	Ironing machines and presses(including fusing presses)	0%	kg and u	5%
8451.40.00	Washing, bleaching or dyeing machines	0%	kg and u	5%
8451.50.00	Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	0%	kg and u	5%
8451.80.00	Other machinery	0%	kg and u	5%
8451.90.00	Parts	0%	kg	5%
84.52	Sewing machines, other than book-sewing machines of heading 84.40; furniture, bases and covers specially designed for sewing machines; sewing machine needles.			
8452.10.00	Sewing machines of the household type	5%	kg and u	15%
	Other sewing machines:			
8452.21.00	Automatic units	5%	kg and u	15%
8452.29.00	Other	5%	kg and u	15%
8452.30.00	Sewing machine needles	5%	kg	15%
8452.40.00	Furniture, bases and covers for sewing machines and parts thereof	5%	kg	15%
8452.90.00	Other parts of sewing machines	5%	kg	15%
84.53	Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines.			
8453.10.00	Machinery for preparing, tanning or working hides, skins or leather	5%	kg and u	15%
8453.20.00	Machinery for making or repairing footwear	5%	kg and u	15%
8453.80.00	Other machinery	5%	kg and u	15%
8453.90.00	Parts	5%	kg	15%
84.54	Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries.			
8454.10.00	Converters	5%	kg and u	15%
8454.20.00	Ingot moulds and ladles	5%	kg and u	15%
8454.30.00	Casting machines	5%	kg and u	15%
8454.90.00	Parts	5%	kg	15%
84.55	Metal-rolling mills and rolls therefor.			
8455.10.00	Tube mills	5%	kg and u	15%
	Other rolling mills:			
8455.21.00	Hot or combination hot and cold	5%	kg and u	15%
8455.22.00	Cold	5%	kg and u	15%
8455.30.00	Rolls for rolling mills	5%	kg and u	15%
8455.90.00	Other parts	5%	kg	15%
84.56	Machine tools for working any material by removal of material by laser or other light or photon beam, ultra-sonic, electro-discharge, electro-chemical, electron beam, ionic-beam or plasma arc processes.			
8456.10.00	Operated by laser or other light or photon beam processes	5%	kg and u	15%
8456.20.00	Operated by ultrasonic processes	5%	kg and u	15%
8456.30.00	Operated by electro-discharge processes	5%	kg and u	15%
8456.90.00	Other	5%	kg and u	15%
84.57	Machining centers, unit construction machines (single station and multi-station) transfer			

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
	machines, for working metal.			
8457.10.00	Machining centers	5%	kg and u	15%
8457.20.00	Unit construction machines (single stations)	5%	kg and u	15%
8457.30.00	Multi-station transfer machines	5%	kg and u	15%
84.58	Lathes (including turning centers) for removing metal.			
	Horizontal lathes:			
8458.11.00	Numerically controlled	5%	kg and u	15%
8458.19.00	Other	5%	kg and u	15%
	Other lathes:			
8458.91.00	Numerically controlled	5%	kg and u	15%
8458.99.00	Other	5%	kg and u	15%
84.59	Machine-tools (including way-type unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes (including turning centres) of heading 84.58.			
8459.10.00	Way-type unit head machines	5%	kg and u	15%
	Other drilling machines:			
8459.21.00	Numerically controlled	5%	kg and u	15%
8459.29.00	Other	5%	kg and u	15%
	Other boring-milling machines:			
8459.31.00	Numerically controlled	5%	kg and u	15%
8459.39.00	Other	5%	kg and u	15%
8459.40.00	Other boring machines	5%	kg and u	15%
	Milling machines, knee-type:			
8459.51.00	Numerically controlled	5%	kg and u	15%
8459.59.00	Other	5%	kg and u	15%
	Other milling machines:			
8459.61.00	Numerically controlled	5%	kg and u	15%
8459.69.00	Other	5%	kg and u	15%
8459.70.00	Other threading or tapping machines	5%	kg and u	15%
84.60	Machine-tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal or cermets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading 84.61.			
	Flat-surfaces grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01 mm:			
8460.11.00	Numerically controlled	5%	kg and u	15%
8460.19.00	Other	5%	kg and u	15%
	Other grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01 mm:			
8460.21.00	Numerically controlled	5%	kg and u	15%
8460.29.00	Other	5%	kg and u	15%
	Sharpening (tool or cutter grinding) machines:			
8460.31.00	Numerically controlled	5%	kg and u	15%
8460.39.00	Other	5%	kg and u	15%
8460.40.00	Honing or lapping machines	5%	kg and u	15%
8460.90.00	Other	5%	kg and u	15%
84.61	Machine-tools for planning, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine-tools working by removing metal or cermets, not elsewhere specified or included.			
8461.20.00	Shaping or slotting machines	5%	kg and u	15%

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
8461.30.00	Broaching machines	5%	kg and u	15%
8461.40.00	Gear cutting, gear grinding or gear finishing machines	5%	kg and u	15%
8461.50.00	Sawing or cutting-off machines	5%	kg and u	15%
8461.90.00	Other	5%	kg and u	15%
84.62	Machine-tools (including presses) for working metal by forging, hammering or die-stamping; machine-tools (including presses) for working metal by bending, folding, straightening, flattening, shearing, punching or notching; presses for working metal or metal carbides, not specified above.			
8462.10.00	Forging or die-stamping machines (including presses) and hammers Bending, folding, straightening or flattening machines (including presses):	5%	kg and u	15%
8462.21.00	Numerically controlled	5%	kg and u	15%
8462.29.00	Other	5%	kg and u	15%
8462.30.00	Shearing machines (including presses), other than combined punching and shearing machines: Numerically controlled			
8462.31.00	Other	5%	kg and u	15%
8462.39.00	Punching or notching machines (including presses) including combined punching and shearing machines: Numerically controlled	5%	kg and u	15%
8462.41.00	Other	5%	kg and u	15%
8462.49.00	Other:	5%	kg and u	15%
8462.91.00	Hydraulic presses	5%	kg and u	15%
8462.99.00	Other	5%	kg and u	15%
84.63	Other machine-tools for working metal or cermets, without removing material.			
8463.10.00	Draw-benches for bars, tubes, profiles, wire or the like	5%	kg and u	15%
8463.20.00	Thread rolling machines	5%	kg and u	15%
8463.30.00	Machines for working wire	5%	kg and u	15%
8463.90.00	Other	5%	kg and u	15%
84.64	Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral material or for cold working glass.			
8464.10.00	Sawing machines	5%	kg and u	15%
8464.20.00	Grinding or polishing machines	5%	kg and u	15%
8464.90.00	Other	5%	kg and u	15%
84.65	Machine-tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials.			

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
8465.10.00	Machines which can carry out different types of machining operations without tool change between such operations	5%	kg and u	15%
	Other:			
8465.91.00	Sawing machines	5%	kg and u	15%
8465.92.00	Planing, milling or moulding (by cutting) machines	5%	kg and u	15%
8465.93.00	Grinding, sanding or polishing machines	5%	kg and u	15%
8465.94.00	Bending or assembling machines	5%	kg and u	15%
8465.95.00	Drilling or morticing machines	5%	kg and u	15%
8465.96.00	Splitting, slicing or paring machines	5%	kg and u	15%
8465.99.00	Other	5%	kg and u	15%
84.66	Parts and accessories suitable for use solely or principally with the machines of headings 84.56 to 84.65, including work or tool holders, self-opening dieheads, dividing heads and other special attachments for machine-tools; tool holders for any type of tool for working in the hand.			
8466.10.00	Tool holders and self-opening dieheads	5%	kg	15%
8466.20.00	Work holders	5%	kg	15%
8466.30.00	Dividing heads and other special attachments for machine-tools	5%	kg	15%
	Other:			
8466.91.00	For machines of heading 84.64	5%	kg	15%
8466.92.00	For machines of heading 84.65	5%	kg	15%
8466.93.00	For machines of headings 84.56 to 84.61	5%	kg	15%
8466.94.00	For machines of heading 84.62 or 84.63	5%	kg	15%
84.67	Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non-electric motor.			
	Pneumatic:			
8467.11.00	Rotary type (including combined rotary-percussion)	5%	kg and u	15%
8467.19.00	Other	5%	kg and u	15%
	With self-contained electric motor:			
8467.21.00	Drills of all kinds	5%	kg and u	15%
8467.22.00	Saws	5%	kg and u	15%
8467.29.00	Other	5%	kg and u	15%
	Other tools:			
8467.81.00	Chain saws	5%	kg and u	15%
8467.89.00	Other	5%	kg and u	15%
	Parts:			
8467.91.00	Of chain saws	5%	kg	15%
8467.92.00	Of pneumatic tools	5%	kg	15%
8467.99.00	Other	5%	kg	15%
84.68	Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of heading 85.15; gas-operated surface tempering machines and appliances.			
8468.10.00	Hand-held blow pipes	5%	kg and u	15%
8468.20.00	Other gas-operated machinery and apparatus	5%	kg and u	15%
8468.80.00	Other machinery and apparatus	5%	kg and u	15%
8468.90.00	Parts	5%	kg	15%
8469.00.00	Typewriters other than printers of heading 84.43; word-processing machines.	25%	kg and u	15%

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
84.70	Calculating machines and pocket-size data recording, reproducing and displaying machines with calculating functions; accounting machines, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device; cash registers.			
8470.10.00	Electronic calculators capable of operation without an external source of electric power and pocket-size data recording, reproducing and displaying machines with calculating functions	25%	kg and u	15%
8470.20.00	Other electronic calculating machines:			
8470.21.00	Incorporating a printing device	25%	kg and u	15%
8470.29.00	Other	25%	kg and u	15%
8470.30.00	Other calculating machines	25%	kg and u	15%
8470.50.00	Cash register	25%	kg and u	15%
8470.90.00	Other	25%	kg and u	15%
84.71	Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included.			
8471.30.00	Portable automatic data processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display	0%	kg and u	15%
	Other automatic data processing machines:			
8471.41.00	Comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined	0%	kg and u	15%
	Other presented in the form of systems			
8471.49.00	Processing units other than those of sub- heading	0%	kg and u	15%
8471.50.00	8471.41 or 8471.49, whether or not containing the following types of unit: storage units, input units, output units	0%	kg and u	15%
8471.60.00	Input or output units, whether or not containing storage units in the same housing	0%	kg and u	15%
8471.70.00	Storage units	0%	kg and u	15%
8471.80.00	Other units of automatic data processing machines	0%	kg and u	15%
8471.90.00	Other	0%	kg and u	15%
84.72	Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin-sorting machines, coin-counting or wrapping machines, pencil-sharpening machines, perforating or stapling machines).			
8472.10.00	Duplicating machines	5%	kg and u	15%
8472.30.00	Machines for sorting or folding mail or for inserting mail in envelopes or bands, machines for opening, closing or sealing mail and machines for affixing or canceling postage stamps	5%	kg and u	15%
8472.90.00	Other	5%	kg and u	15%
84.73	Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings 84.69 to 84.72.			

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
8473.10.00	Parts and accessories of the machines of heading 84.69	5%	kg	15%
8473.21.00	Parts and accessories of the machines of heading 84.70: Of the electronic calculating machines of subheading 8470.10, 8470.21 or 8470.29	5%	kg	15%
8473.29.00	Other	5%	kg	15%
8473.30.00	Parts and accessories of the machines of heading 84.71	5%	kg	15%
8473.40.00	Parts and accessories of the machines of heading 84.72	5%	kg	15%
8473.50.00	Parts and accessories equally suitable for use with machines of two or more of the headings 84.69 to 84.72	5%	kg	15%
84.74	Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form; machinery for agglomerating, shaping or moulding solid mineral fuel, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand.			
8474.10.00	Sorting, screening, separating or washing machines	5%	kg and u	15%
8474.20.00	Crushing or grinding machines Mixing or kneading machines:	5%	kg and u	15%
8474.31.00	Concrete or mortar mixers	0%	kg and u	5%
8474.32.00	Machines for mixing mineral substances with bitumen	5%	kg and	15%
8474.39.00	Other	5%	kg and u	15%
8474.80.00	Other machinery	5%	kg and u	15%
8474.90.00	Parts	5%	kg	15%
84.75	Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes; machines for manufacturing or hot working glass or glassware.			
8475.10.00	Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes Machines for manufacturing or hot working glass or glassware:	5%	kg and u	15%
8475.21.00	Machines for making optical fibres and performs thereof	5%	kg and u	15%
8475.29.00	Other	5%	kg and u	15%
8475.90.00	Parts	5%	kg	15%
84.76	Automatic goods-vending machines (for example, postage stamp, cigarette, food or beverage machines), including money changing machines. Automatic goods-vending machines:			
8476.21.00	Incorporating heating or refrigerating devices	20%	kg and u	15%
8476.29.00	Other Other machines:	20%	kg and u	15%
8476.81.00	Incorporating heating or refrigerating devices	20%	kg and u	15%
8476.89.00	Other	20%	kg and u	15%
8476.90.00	Parts	20%	kg	15%

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
84.77	Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this Chapter.			
8477.10.00	Injection-moulding machines	0%	kg and u	5%
8477.20.00	Extruders	0%	kg and u	5%
8477.30.00	Blow moulding machines	0%	kg and u	5%
8477.40.00	Vacuum moulding machines and other thermoforming machines	0%	kg and u	5%
	Other machinery for, moulding or otherwise forming:			
8477.51.00	For moulding or rethreading pneumatic tyres or for moulding or otherwise forming inner tubes	0%	kg and u	5%
8477.59.00	Other	0%	kg and u	5%
8477.80.00	Other machinery	0%	kg and u	5%
8477.90.00	Parts	0%	kg	5%
84.78	Machinery for preparing or making up tobacco, not specified or included elsewhere in this Chapter.			
8478.10.00	Machinery	0%	kg and u	5%
8478.90.00	Parts	0%	kg	5%
84.79	Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter.			
8479.10.00	Machinery for public works, building or the like	0%	kg and u	5%
8479.20.00	Machinery for the extraction or preparation of animal or fixed vegetable fats or oils	0%	kg and u	5%
8479.30.00	Presses for the manufacture of particle board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork	0%	kg and u	5%
8479.40.00	Rope or cable-making machines	0%	kg and u	5%
8479.50.00	Industrial robots, not elsewhere specified or included	0%	kg and u	5%
8479.60.00	Evaporative air coolers	0%	kg and u	5%
	Other machines and mechanical appliances:			
8479.81.00	For treating metal, including electric wire coil-winders	0%	kg and u	5%
8479.82.00	Mixing, kneading, crushing, grinding, screening, sifting, homogenizing, emulsifying or stirring machines	0%	kg and u	5%
8479.89.00	Other	0%	kg and u	5%
8479.90.00	Parts	0%	kg	5%
84.80	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds) metal carbides, glass, mineral materials, rubber or plastic.			
8480.10.00	Moulding boxes for metal foundry	0%	kg	5%
8480.20.00	Mould bases	0%	kg	5%
8480.30.00	Moulding patterns:			
8480.30.10	Of wood	0%	kg	5%
8480.30.90	Other	0%	kg	5%
	Moulds for metal or metal carbides:			
8480.41.00	Injection or compression types	0%	kg	5%
8480.49.00	Other	0%	kg	5%

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
8480.50.00	Moulds for glass	0%	kg	5%
8480.60.00	Moulds for mineral materials	0%	kg	5%
8480.71.00	Moulds for rubber or plastics: Injection or compression types	0%	kg	5%
8480.79.00	Other	0%	kg	5%
84.81	Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves.			
8481.10.00	Pressure-reducing valves	15%	kg	15%
8481.20.00	Valves for oleohydraulic or pneumatic transmissions	15%	kg	15%
8481.30.00	Check (nonreturn) valves	15%	kg	15%
8481.40.00	Safety or Relief valves	15%	kg	15%
8481.80.00	Other appliances	15%	kg	15%
8481.90.00	Parts	15%	kg	15%
84.82	Ball or roller bearings.			
8482.10.00	Ball bearings	15%	kg and u	15%
8482.20.00	Tapered roller bearings, including cone and tapered roller assemblies	15%	kg and u	15%
8482.30.00	Spherical roller bearings	15%	kg and u	15%
8482.40.00	Needle roller bearings	15%	kg and u	15%
8482.50.00	Other cylindrical roller bearings	15%	kg and u	15%
8482.80.00	Other, including combined ball/roller bearings	15%	kg and u	15%
	Parts:			
8482.91.00	Balls, needles and rollers	15%	kg	15%
8482.99.00	Other	15%	kg	15%
84.83	Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints).			
8483.10.00	Transmission shafts (including cam shafts and crank shafts) and cranks:			
8483.10.10	For road motor vehicle engines	20%	kg and u	15%
8483.10.20	For marine engines	0%	kg and u	5%
8483.10.30	For aircraft engines	0%	kg and u	5%
8483.10.90	Other	5%	kg and u	15%
8483.20.00	Bearing housings, incorporating ball or roller bearings:			
8483.20.10	For road motor vehicle engines	20%	kg and u	15%
8483.20.20	For marine engines	0%	kg and u	5%
8483.20.30	For aircraft engines	0%	kg and u	5%
8483.20.90	Other	5%	kg and u	15%
8483.30.00	Bearing housings, not incorporating ball or roller bearings; plain shaft bearings:			
8483.30.10	For road motor vehicle engines	20%	kg and u	15%
8483.30.20	For marine engines	0%	kg and u	5%
8483.30.30	For aircraft engines	0%	kg and u	5%
8483.30.90	Other	0%	kg and u	5%
8483.40.00	Gears and gearing, other than toothed wheels, chain sprockets and other transmission elements			

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
	presented separately; ball or roller screws; gear boxes and other speed changers, including torque converters:			
8483.40.10	For road motor vehicle engines	20%	kg and u	15%
8483.40.20	For marine craft	5%	kg and u	15%
8483.40.30	For aircraft engines	5%	kg and u	15%
8483.40.40	Mill chain sprockets	5%	kg and u	15%
8483.40.90	Other	5%	kg and u	15%
8483.50.00	Flywheels and pulleys, including pulley blocks:			
8483.50.10	For road motor vehicle engines	20%	kg and u	15%
8483.50.20	For marine craft	0%	kg and u	5%
8483.50.30	For aircraft engines	0%	kg and u	5%
8483.50.90	Other	5%	kg and u	15%
8483.60.00	Clutches and shaft couplings (including universal joints):			
8483.60.10	For marine craft	20%	kg and u	15%
8483.60.90	Other	5%	kg and u	15%
8483.90.00	Toothed wheels, chain sprockets and other transmission elements presented separately; parts:			
8483.90.10	For road motor vehicle engines	20%	kg	15%
8483.90.20	For marine craft	0%	kg	5%
8483.90.30	For aircraft engines	0%	kg	5%
8483.90.90	Other	5%	kg	15%
84.84	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packing; mechanical seals.			
8484.10.00	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal	25%	kg	15%
8484.20.00	Mechanical seals	25%	kg	15%
8484.90.00	Other	25%	kg	15%
(84.85)				
84.86	Machines and apparatus of a kind used solely or principally for the manufacture of semiconductor boules or wafers electronic integrated circuits or flat panel displays; machines and apparatus specified in Note 9 (C) to this Chapter; parts and accessories	25%	kg and u	15%
8486.10.00	Machines and apparatus for the manufacture of boules or wafers	25%	kg and u	15%
8486.20.00	Machines and apparatus for the manufacture of semiconductor devices or electronic integrated circuits	25%	kg and u	15%
8486.30.00	Machines and apparatus for the manufacture of flat panel displays	25%	kg and u	15%
8486.40.00	Machines and apparatus specified in Note 9 (C) to this Chapter	25%	kg and u	15%
8486.90.00	Parts and accessories	25%	kg and u	15%
84.87	Machinery Parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included			

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
8487.10.00 8487.90.00	elsewhere in this Chapter Ships' or boats' propellers and blades therefor Other	0% 5%	kg and u kg and u	15% 15%



CHAPTER 85

ELECTRICAL MACHINERY AND EQUIPMENT AND PARTS THEREOF; SOUND RECORDERS AND REPRODUCERS, TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS, AND PARTS AND ACCESSORIES OF SUCH ARTICLES

Notes

1. This Chapter does not cover:
 - (a) Electrically warmed blankets, bed pads, foot-muffs or the like; electrically warmed clothing, footwear or ear pads or other electrically warmed articles worn on or about the person;
 - (b) Articles of glass of heading 70.11;
 - (c) Machines and apparatus of heading 84.86;
 - (d) Vacuum apparatus of a kind used in medical, surgical, dental or veterinary purposes (Chapter 90); or
 - (e) Electrically heated furniture of Chapter 94.
2. Headings 85.01 to 85.04 do not apply to goods described in heading 85.11, 85.12, 85.40, 85.41 or 85.42.

However, metal tank mercury arc rectifiers remain classified in heading 85.04.
3. Heading 85.09 covers only the following electro-mechanical machines of the kind commonly used for domestic purposes:
 - (a) Floor polishers, food grinders and mixers, and fruit or vegetable juice extractors, of any weight.
 - (b) Other machines provided the weight of such machines does not exceed 20 kg.

The heading does not, however, apply to fans or ventilating or recycling hoods incorporating a fan, whether or not fitted with filters (heading 84.14), centrifugal clothes-dryers (heading 84.21), dish washing machines (heading 84.22), household washing machines (heading 84.50), roller or other ironing machines (heading 84.20 or 84.51), sewing machines (heading 84.52), electric scissors (heading 86.67) or to electro-thermic appliances (heading 85.16).

4. For the purposes of heading 85.23:
 - (a) “Solid –state non-volatile storage devices” (for example, “flash memory cards” or “flash electronic storage cards”) are storage devices with a connecting socket, comprising one or more flash memories (for example “FLASH E PROM”) in the form of integrated circuits mounted on a printed circuit board. They may include a controller in the form of an integrated circuit and discrete passive components, such as capacitors and resistors;
 - (b) The term “smart cards” means cards which have embedded in them one or more electronic integrated circuits (a microprocessor, random access memory (RAM) or read only memory (ROM)) in the form of chips. These cards may contain contacts, a magnetic stripe or an embedded antenna but do not contain any other active or passive circuit elements.
5. For the purposes of heading 85.34 "printed circuits" are circuits obtained by forming on an insulating base, by any printing process (for example, embossing, plating-up, etching) or by the "film circuit" technique, conductor elements, contacts or other printed components (for example, inductances, resistors, capacitors) alone or interconnected according to a pre- established pattern, other than elements which can produce, rectify, modulate or amplify an electrical signal (for example, semiconductor elements).

The expression "printed circuits" does not cover circuits combined with elements other than those obtained during the printing process, nor does it cover individual, discrete resistors, capacitors or inductances. Printed circuits may, however, be fitted with non-printed connecting elements.

Thin- or thick-film circuits comprising passive and active elements obtained during the same technological process are to be classified in heading 85.42.

6. For the purposes of heading 85.36, “connectors for optical fibres, optical fibre bundles or cables” mean connectors that simply mechanically align optical fibres end to end in a digital line system. They perform no other function, such as the amplification, regeneration or modification of a signal.

7. Heading 85.37 does not include cordless infrared devices for the remote control of television receivers or other electrical equipment (heading 85.43).
8. For the purposes of headings 85.41 and 85.42:
 - (a) "Diodes, transistors and similar semiconductor devices" are semiconductor devices the operation of which depends on variations in resistivity on the application of an electric field;
 - (b) "Electronic integrated circuits and microassemblies" are:
 - (i) Monolithic integrated circuits in which the circuit elements (diodes, transistors, resistors, capacitors, inductances, etc.) are created in the mass (essentially) and on the surface of a semiconductor material (for example doped silicon, gallium arsenide, silicon germanium, indium phosphide) and are inseparably associated;
 - (ii) Hybrid integrated circuits in which passive elements (resistors, capacitors, inductances, etc.), obtained by thin- or thick-film technology, and active elements (diodes, transistors, monolithic integrated circuits, etc.), obtained by semiconductor technology, are combined to all intents and purposes indivisibly, on a single insulating substrate (glass, ceramic, etc.). These circuits may also include discrete components;
 - (iii) Multichip integrated circuits consisting of two or more interconnected monolithic integrated circuits combined to all intents and purposes indivisibly, whether or not on one or more insulating substrates, with or without leadframes, but with no other active or passive circuit elements.

For the classification of the articles defined in this Note, headings 85.41 and 85.42 shall take precedence over any other heading in the Nomenclature except in the case of heading 85.23, which might cover them by reference to, in particular, their function.

9. For the purposes of heading 85.48, "spent primary cells, spent primary batteries and spent electric accumulators" are those which are neither usable as such because of breakage, cutting-up, wear or other reasons, nor capable of being recharged.

Subheading Note

1. Subheading 8527.12.00 covers only cassette players with built-in amplifier, without built-in loudspeaker, capable of operating without an external source of electric power and the dimensions of which do not exceed 170 mm x 100 mm x 45 mm.



HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
85.01	Electric motors and generators (excluding generating sets).			
8501.10.00	Motors of an output not exceeding 37.5W	15%	kg and u	15%
8501.20.00	Universal AC/DC motors of an output exceeding 37.5 W	15%	kg and u	15%
	Other DC motors; DC generators:			
8501.31.00	Of an output not exceeding 750 W	15%	kg and u	15%
8501.32.00	Of an output exceeding 750 W but not exceeding 75 kW	15%	kg and u	15%
8501.33.00	Of an output exceeding 75 kW but not exceeding 375 kW	15%	kg and u	15%
8501.34.00	Of an output exceeding 375 kW	15%	kg and u	15%
8501.40.00	Other AC motors, single-phase	15%	kg and u	15%
	Other AC motors, multi-phase:			
8501.51.00	Of an output not exceeding 750 W	15%	kg and u	15%
8501.52.00	Of an output exceeding 750 W but not exceeding 75 kW	15%	kg and u	15%
8501.53.00	Of an output exceeding 75 kW	15%	kg and u	15%
	AC generators (alternators):			
8501.61.00	Of an output not exceeding 75 kVA	15%	kg and u	15%
8501.62.00	Of an output exceeding 75 kVA but not exceeding 375 kVA	15%	kg and u	15%
8501.63.00	Of an output exceeding 375 kVA but not exceeding 750 kVA	15%	kg and u	15%
8501.64.00	Of an output exceeding 750 kVA	15%	kg and u	15%
85.02	Electric generating sets and rotary converters.			
	Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines):			
8502.11.00	Of an output not exceeding 75 kVA	15%	kg and u	15%
8502.12.00	Of an output exceeding 75 kVA but not exceeding 375 kVA	15%	kg and u	15%
8502.13.00	Of an out put exceeding 375 kVA	15%	kg and u	15%
8502.20.00	Generating sets with spark-ignition internal combustion piston engines	15%	kg and u	15%
	Other generating sets:			
8502.31.00	Wind-powered	15%	kg and u	15%
8502.39.00	Other	15%	kg and u	15%
8502.40.00	Electric rotary converters	15%	kg and u	15%
8503.00.00	Parts suitable for use solely or principally with the machines of heading 85.01 or 85.02.	15%	kg	15%
85.04	Electrical transformers, static converters (for example, rectifiers) and inductors.			
8504.10.00	Ballasts for discharge lamps or tubes	15%	kg and u	15%
	Liquid dielectric transformers:			
8504.21.00	Having a power handling capacity not exceeding 650 kVA	15%	kg and u	15%
8504.22.00	Having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA	15%	kg and u	15%
8504.23.00	Having a power handling capacity exceeding 10,000 kVA	15%	kg and u	15%
	Other transformers:			

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
8504.31.00	Having a power handling capacity not exceeding 1 kVA	15%	kg and u	15%
8504.32.00	Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA	15%	kg and u	15%
8504.33.00	Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA	15%	kg and u	15%
8504.34.00	Having a power handling capacity exceeding 500 kVA	15%	kg and u	15%
8504.40.00	Static	15%	kg and u	15%
8504.50.00	Other inductors	15%	kg and u	15%
8504.90.00	Parts	15%	kg	15%
85.05	Electro-magnets; permanent magnets and articles intended to become permanent magnets after magnetisation; electro-magnetic or permanent magnet chucks, clamps and similar holding devices; electro-magnetic couplings, clutches and brakes; electro-magnetic lifting heads.			
	Permanent magnets and articles intended to become permanent magnets after magnetization :			
8505.11.00	Of metal	15%	kg	15%
8505.19.00	Other	15%	kg	15%
8505.20.00	Electro-magnetic couplings, clutches and Brakes	15%	kg	15%
8505.90.00	Other, including parts	15%	kg	15%
85.06	Primary cells and primary batteries.			
8506.10.00	Manganese dioxide	20%	kg and u	15%
8506.30.00	Mercuric oxide	20%	kg and u	15%
8506.40.00	Silver oxide	20%	kg and u	15%
8506.50.00	Lithium	20%	kg and u	15%
8506.60.00	Air-zinc	20%	kg and u	15%
8506.80.00	Other primary cells and primary batteries.	20%	kg and u	15%
8506.90.00	Parts	20%	kg	15%
85.07	Electric accumulators, including separators therefor, whether or not rectangular (including square).			
8507.10.00	Lead-acid of a kind used for starting piston engines	20%	kg and u	15%
8507.20.00	Other lead-acid accumulators	20%	kg and u	15%
8507.30.00	Nickel-cadmium	20%	kg and u	15%
8507.40.00	Nickel-iron	20%	kg and u	15%
8507.80.00	Other accumulators	20%	kg and u	15%
8507.90.00	Parts:			
8507.90.10	Lead grids; plates coated with paste	20%	kg	15%
8507.90.90	Other parts	20%	kg	15%
85.08	Vacuum cleaners			
	With self contained electric motor:			
8508.11.00	Of a power not exceeding 1,500W and having a dust bag or other receptacle capacity, not exceeding 20 L	20%	kg and u	15%
8508.19.00	Other	20%	kg and u	15%
8508.60.00	Other vacuum cleaners	20%	kg and u	15%
8508.70.00	Parts	5%	kg	15%
85.09	Electro-mechanical domestic appliances, with self-contained electric motor.			

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
8509.40.00	Food grinders and mixers; fruit or vegetable juice extractors:			
8509.40.10	Food grinders and mixers	20%	kg and u	15%
8509.40.20	Fruit or vegetable juice extractors	20%	kg and u	15%
8509.80.00	Other appliances:			
8509.80.10	Blenders	20%	kg and u	15%
8509.80.20	Floor polisher	20%	kg and u	15%
8509.80.30	Kitchen waste disposers	20%	kg and u	15%
8509.80.90	Others	20%	kg and u	15%
8509.90.00	Parts	5%	kg	15%
85.10	Shavers, hair clippers, and hair-removing appliances, with self-contained electric motor.			
8510.10.00	Shavers	20%	kg and u	15%
8510.20.00	Hair clippers	20%	kg and u	15%
8510.30.00	Hair-removing appliances	20%	kg and u	15%
8510.90.00	Parts	20%	kg	15%
85.11	Electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (for example, ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cut-outs of a kind used in conjunction with such engines.			
8511.10.00	Sparking Plugs	20%	kg and u	15%
8511.20.00	Ignition magnetos; magneto-dynamos; magnetic Flywheels	20%	kg and u	15%
8511.30.00	Distributors; ignition coils	20%	kg and u	15%
8511.40.00	Starter motors and dual purpose starter-Generators	20%	kg and u	15%
8511.50.00	Other generators	20%	kg and u	15%
8511.80.00	Other equipment	20%	kg and u	15%
8511.90.00	Parts	20%	kg	15%
85.12	Electrical lighting or signaling equipment (excluding articles of heading 85.39), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles.			
8512.10.00	Lighting or visual signaling equipment or a kind used on bicycles	25%	kg and u	15%
8512.20.00	Other lighting or visual signaling equipment	10%	kg and u	15%
8512.30.00	Sound signaling equipment	10%	kg and u	15%
8512.40.00	Windscreen wipers, defrosters and demisters	10%	kg and u	15%
8512.90.00	Parts	25%	kg	15%
85.13	Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 85.12.			
8513.10.00	Lamps	10%	kg and u	15%
8513.90.00	Parts	10%	kg	15%
85.14	Industrial or laboratory electric furnaces and ovens (including those functioning by induction or dielectric loss); other industrial or laboratory equipment for the heat treatment of materials by induction or dielectric loss.			

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
8514.10.00	Resistance heated furnaces and ovens	15%	kg and u	15%
8514.20.00	Furnaces and ovens functioning by induction or dielectric loss	15%	kg and u	15%
8514.30.00	Other furnaces and ovens	15%	kg and u	15%
8514.40.00	Other equipment for the heat treatment of materials by induction or dielectric loss	15%	kg and u	15%
8514.90.00	Parts	15%	kg	15%
85.15	Electric (including electrically heated gas), laser or other light or photon beam, ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus, whether or not capable of cutting; electric machines and apparatus for hot spraying of metals or cermets.			
	Brazing or soldering machines and apparatus:			
8515.11.00	Soldering irons and guns	25%	kg and u	15%
8515.19.00	Other	25%	kg and u	15%
	Machines and apparatus for resistance welding of metal:			
8515.21.00	Fully or partly automatic	15%	kg and u	15%
8515.29.00	Other	15%	kg and u	15%
	Machines and apparatus for arc (including plasma arc) welding of metals:			
8515.31.00	Fully or partly automatic	15%	kg and u	15%
8515.39.00	Other	15%	kg and u	15%
8515.80.00	Other machines and apparatus	15%	kg and u	15%
8515.90.00	Parts	15%	kg	15%
85.16	Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 85.45			
8516.10.00	Electric instantaneous or storage water heaters and immersion heaters:			
8516.10.10	Electric instantaneous or storage water heaters	20%	kg and u	15%
8516.10.20	Immersion heaters	20%	kg and u	15%
	Electric space heating apparatus and electric soil heating apparatus:			
8516.21.00	Storage heating radiators	20%	kg and u	15%
8516.29.00	Other	20%	kg and u	15%
	Electro-thermic hair-dressing or hand-drying apparatus:			
8516.31.00	Hair dryers	20%	kg and u	15%
8516.32.00	Other hair-dressing apparatus	20%	kg and u	15%
8516.33.00	Hand-drying apparatus	20%	kg and u	15%
8516.40.00	Electric smoothing irons	20%	kg and u	15%
8516.50.00	Microwave ovens	20%	kg and u	15%
8516.60.00	Other ovens; cookers, cooking plates, boiling rings, grillers and roasters:			

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
8516.60.10	Stoves and cookers	20%	kg and u	15%
8516.60.90	Other	20%	kg and u	15%
	Other electro-thermic appliances:			
8516.71.00	Coffee or tea makers	20%	kg and u	15%
8516.72.00	Toasters	20%	kg and u	15%
8516.79.00	Other	20%	kg and u	15%
8516.80.00	Electric heating resistors	20%	kg and u	15%
8516.90.00	Parts	25%	kg	15%
85.17	Telephone sets, including telephones for cellular networks or other wireless networks; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network(such as a local or wide area network) other than transmission or reception apparatus of heading 84.23, 85.25, 85.27 or 85.28			
	Telephone sets including telephones for cellular networks or other wireless networks:			
8517.11.00	Line telephone sets with cordless handsets	10%	kg and u	15%
8517.12.00	Telephones for cellular networks or other wireless networks:	5%	kg and u	20%
8517.12.10	Portable Radio-Telephones	20%	kg and u	15%
8517.12.90	Other	15%	kg and u	15%
8517.18.00	Other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network(such as a local or wide area network):	15%	kg and u	15%
8517.61.00	Base stations	15%	kg and u	15%
8517.62.00	Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus	15%	kg and u	15%
8517.69.00	Other	15%	kg and u	15%
8517.70.00	Parts	15%	kg	15%
85.18	Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone and sets consisting of a microphone and one or more loudspeakers; audio-frequency electric amplifiers; electric sound amplifier sets.			
8518.10.00	Microphones and stands therefore	40%	kg and u	15%
	Loudspeakers; whether or not mounted in their enclosures:			
8518.21.00	Single loudspeakers, mounted in their Enclosures	40%	kg and u	15%
8518.22.00	Multiple loudspeakers, mounted in their Enclosures	40%	kg and u	15%
8518.29.00	Other	40%	kg and u	15%

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
8518.30.00	Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers.	40%	kg and u	15%
8518.40.00	Audio-frequency electric amplifiers	40%	kg and u	15%
8518.50.00	Electric sound amplifier sets	40%	kg and u	15%
8518.90.00	Parts	40%	kg	15%
85.19	Sound recording or reproducing apparatus,			
8519.20.00	Apparatus operated by coins, banknotes ,bank cards, tokens or by other means of payment			
8519.20.10	Coin or disc-operated record players	20%	kg and u	15%
8519.20.90	Other	20%	kg and u	15%
8519.30.00	Turntables (record-decks):	20%	kg and u	15%
8519.50.00	Telephone answering machines	20%	kg and u	15%
	Other apparatus:			
8519.81.00	Using magnetic, optical or semiconductor media:			
8519.81.10	Transcribing machines	20%	kg and u	15%
8519.81.20	Pocket-size cassette players	20%	kg and u	15%
8519.81.30	Dictating machines not capable of operating without an external source of power	20%	kg and u	15%
8519.81.40	Other magnetic tape recorders incorporating sound reproducing apparatus	20%	kg and u	15%
8519.81.90	Other	20%	kg and u	15%
8519.89.00	Other	20%	kg and u	15%
(85.20)				
85.21	Video recording or reproducing apparatus, whether or not incorporating a video tuner.			
8521.10.00	Magnetic tape-type	20%	kg and u	15%
8521.90.00	Other	20%	kg and u	15%
85.22	Parts and accessories suitable for use solely or principally with the apparatus of headings 85.19 to 85.21.			
8522.10.00	Pick-up cartridges	20%	kg	15%
8522.90.00	Other	20%	kg	15%
85.23	Discs, tapes, solid state non-volatile storage devices, “smart cards “ and other media for the recording of sound or other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37.			
	Magnetic medias:			
8523.21.00	Cards incorporating a magnetic strip			
8523.21.10	Unrecorded	20%	kg and u	15%
8523.21.90	Recorded	20%	kg and u	15%
8523.29.00	Other			
8523.29.10	Unrecorded audio tapes	20%	kg and u	15%
8523.29.20	Recorded audio tapes	20%	kg and u	15%
8523.29.30	Unrecorded video tapes	20%	kg and u	15%
8523.29.40	Recorded video tapes	20%	kg and u	15%
8523.29.50	Unrecorded magnetic discs	20%	kg and u	15%

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
8523.29.60	Magnetic tapes for reproducing phenomena other than sound or image	20%	kg and u	15%
8523.29.70	Diskettes	20%	kg and u	15%
8523.29.90	Other	20%	kg and u	15%
8523.40.00	Optical media:			
8523.40.10	Discs or laser reading system for reproducing phenomena other than sound or image	20%	kg and u	15%
8523.40.20	Discs or laser reading system for reproducing phenomena other than sound only	20%	kg and u	15%
8523.40.30	Other discs or laser reading system	20%	kg and u	15%
8523.40.40	Audio compact discs	20%	kg and u	15%
8523.40.50	Other compact discs	20%	kg and u	15%
8523.40.60	Unrecorded DVDs	5%	kg and u	15%
8523.40.70	Recorded DVDs	20%	kg and u	15%
8523.40.90	Other:	20%	kg and u	15%
	Semi-conductor media:			
8523.51.00	Solid-state non-volatile storages devices:			
8523.51.10	USB Flash Drive	5%	kg and u	15%
8523.51.20	Flash Memory Cards	20%	kg and u	15%
8523.51.30	Other, unrecorded	5%	kg and u	15%
8523.51.70	Other, recorded	20%	kg and u	15%
8523.52.00	Smart cards	5%	kg and u	15%
8523.59.00	Other	5%	kg and u	15%
8523.80.00	Other:			
8523.80.10	Unrecorded	5%	kg and u	15%
8523.80.20	Recorded	20%	kg and u	15%
(85.24)				
85.25	Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras; digital cameras and video camera recorders.			
8525.50.00	Transmission apparatus	25%	kg and u	15%
8525.60.00	Transmission apparatus incorporating reception apparatus:	40%	kg and u	15%
8525.80.00	Television cameras, digital cameras and video camera recorders	40%	kg and u	15%
85.26	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus.			
8526.10.00	Radar apparatus	40%	kg and u	15%
	Other:			
8526.91.00	Radio navigational aid apparatus	25%	kg and u	15%
8526.92.00	Radio remote control apparatus	25%	kg and u	15%
85.27	Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or clock.			
	Radio-broadcast receivers capable of operating without an external source of power:			
8527.12.00	Pocket-size radio cassette-players	40%	kg and u	15%
8527.13.00	Other apparatus combined with sound recording or reproducing apparatus	40%	kg and u	15%

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
8527.19.00	Other Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles:	40%	kg and u	15%
8527.21.00	Combined with sound recording or reproducing Apparatus	40%	kg and u	15%
8527.29.00	Other radio broadcasting receives capable of operating without ext. power	40%	kg and u	15%
8527.91.00	Other radio-broadcast receivers, including apparatus capable of receiving also radio-telephone or radio-telegraphy: Combined with sound recording or reproducing Apparatus	40%	kg and u	15%
8527.92.00	Not combined with sound recording or reproducing apparatus but combined with a clock	40%	kg and u	15%
8527.99.00	Other	40%	kg and u	15%
85.28	Monitors and projectors not incorporating television reception apparatus: reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus. Cathode-ray tube monitors:			
8528.41.00	Of a kind solely or principally used in an automatic data processing system of heading 84.71	0%	kg and u	15%
8528.49.00	Other	40%	kg and u	15%
8528.51.00	Other monitors: Of a kind solely or principally used in an automatic data processing system of heading 84.71	0%	kg and u	15%
8528.59.00	Other	40%	kg and u	15%
8528.61.00	Projectors: Of a kind solely or principally used in an automatic data processing system of heading 84.71	0%	kg and u	15%
8528.69.00	Other	40%	kg and u	15%
8528.71.00	Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus: Not designed to incorporate a video display or Screen	40%	kg and u	15%
8528.72.00	Other, colour	40%	kg and u	40%
8528.73.00	Other, black and white or other monochrome	40%	kg and u	15%
85.29	Parts suitable for use solely or principally with the apparatus of headings 85.25 to 85.28.			
8529.10.00	Aerials and aerial reflectors of all kinds; parts suitable for use therewith	25%	kg	15%
8529.90.00	Other	25%	kg	15%
85.30	Electrical signaling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading 86.08).			
8530.10.00	Equipment for railways or tramways	20%	kg and u	15%
8530.80.00	Other equipment	20%	kg and u	15%

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
8530.90.00	Parts	20%	kg	15%
85.31	Electric sound or visual signaling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading 85.12 or 85.30.			
8531.10.00	Burglar or fire alarms and similar apparatus	0%	kg and u	15%
8531.20.00	Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED)	25%	kg and u	15%
8531.80.00	Other apparatus:			
8531.80.10	Electrical sound or visual signaling apparatus	25%	kg and u	15%
8531.80.90	Other	25%	kg and u	15%
8531.90.00	Parts	25%	kg	15%
85.32	Electrical capacitors, fixed, variable or adjustable (pre-set).			
8532.10.00	Fixed capacitors designed for use in 50/60 HZ circuits and having a re-active power handling capacity of not less than 0.5 kvar (power capacitors) Other fixed capacitors:	25%	kg	15%
8532.21.00	Tantalum	25%	kg	15%
8532.22.00	Aluminium electrolytic	25%	kg	15%
8532.23.00	Ceramic dielectric, single layer	25%	kg	30%
8532.24.00	Ceramic dielectric, multiplayer	25%	kg	15%
8532.25.00	Dielectric of paper or plastics	25%	kg	15%
8532.29.00	Other	25%	kg	15%
8532.30.00	Variable or adjustable (pre-set) capacitors	25%	kg	15%
8532.90.00	Parts	25%	kg	15%
85.33	Electrical resistors (including rheostats and potentiometers), other than heating resistors.			
8533.10.00	Fixed carbon resistors, composition or film types Other fixed resistors:	25%	kg	15%
8533.21.00	For a power handling capacity not exceeding 20W	25%	kg	15%
8533.29.00	Other Wirewound variable resistors, including rheostats and potentiometers:	25%	kg	15%
8533.31.00	For a power handling capacity not exceeding 20W	25%	kg	15%
8533.39.00	Other	25%	kg	15%
8533.40.00	Other variable resistors, including rheostats and Potentiometers	25%	kg	15%
8533.90.00	Parts	25%	kg	15%
8534.00.00	Printed circuits.	15%	kg	15%
85.35	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs and other connectors, junction boxes), for a voltage exceeding 1,000 volts.			
8535.10.00	Fuses Automatic circuit breakers:	15%	kg	15%

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
8535.21.00	For a voltage of less than 72.5 kv	15%	kg	15%
8535.29.00	Other	15%	kg	15%
8535.30.00	Isolating switches and make-and-break switches	15%	kg	15%
8535.40.00	Lighting arresters, voltage limiters and surge suppressors	15%	kg	15%
8535.90.00	Other	15%	kg	15%
85.36	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs and other connectors, sockets, lamp-holders, junction boxes), for a voltage not exceeding 1,000 volts: Connectors for optical fibres, optical fibre bundles or cables.			
8536.10.00	Fuses	15%	kg	15%
8536.20.00	Automatic circuit breakers	15%	kg	15%
8536.30.00	Other apparatus for protecting electrical circuits	15%	kg	15%
	Relays:			
8536.41.00	For a voltage not exceeding 60V	15%	kg	15%
8536.49.00	Other	15%	kg	15%
8536.50.00	Other switches	15%	kg	15%
	Lamp-holders, plugs and sockets:			
8536.61.00	Lamp-holders	15%	kg	15%
8536.69.00	Other	15%	kg	15%
85.36.70.00	Connectors for optical fibres, optical fibre bundles or cables	15%	kg	15%
8536.90.00	Other apparatus	15%	kg	15%
85.37	Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 85.35 or 85.36, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 85.17.			
8537.10.00	For a voltage not exceeding 1,000 V	20%	kg	15%
8537.20.00	For a voltage exceeding 1,000 V	20%	kg	15%
85.38	Parts suitable for use solely or principally with the apparatus of heading 85.35, 85.36 or 85.37.			
8538.10.00	Boards, panels, consoles, desks, cabinets and other bases for the goods of heading 85.37 not equipped with their apparatus	15%	kg	15%
8538.90.00	Other	15%	kg	15%
85.39	Electrical filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps.			
8539.10.00	Sealed beam lamp units	20%	kg and u	15%
	Other filament lamps, excluding ultra-violet or infra-red lamps:			
8539.21.00	Tungsten halogen	20%	kg and u	15%
8539.22.00	Other, of a power not exceeding 200 W and for a voltage exceeding 100V	20%	kg and u	15%
8539.29.00	Other	20%	kg and u	15%

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
	Discharge lamps, other than ultra-violet lamps:			
8539.31.00	Flourescent, hot cathode	20%	kg and u	15%
8539.32.00	Mercury or sodium vapour lamps; metal halide Lamps	20%	kg and u	15%
8539.39.00	Other	20%	kg and u	15%
	Ultra-violet or infra-red lamps, arc-lamps:			
8539.41.00	Arc-lamps	25%	kg and u	15%
8539.49.00	Other	25%	kg and u	15%
8539.90.00	Parts	25%	kg	15%
85.40	Thermionic, cold cathode or photo-cathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode-ray tubes, television camera tubes).			
	Cathode-ray television picture tubes, including video monitor cathode-ray tubes:			
8540.11.00	Colour	25%	kg and u	15%
8540.12.00	Black and white or other monochrome	25%	kg and u	15%
8540.20.00	Television camera tubes; image converters and intensifiers; other photo-cathode tubes	25%	kg and u	15%
8540.40.00	Data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm	25%	kg and u	15%
8540.50.00	Data/graphic display tubes, black and white or other monochrome	25%	kg and u	15%
8540.60.00	Other cathode-ray tubes	25%	kg and u	15%
	Microwave tubes (for example, magnetrons, klystrons, traveling wave tubes, carcinotrols), excluding grid-controlled tubes:			
8540.71.00	Magnetrons	25%	kg and u	15%
8540.72.00	Klystrons	25%	kg and u	15%
8540.79.00	Other	25%	kg and u	15%
	Other valves and tubes:			
8540.81.00	Receiver or amplifier valves and tubes	25%	kg and u	15%
8540.89.00	Other	25%	kg and u	15%
	Parts:			
8540.91.00	Of cathode-ray tubes	25%	kg	15%
8540.99.00	Other	25%	kg	15%
85.41	Diodes, transistors and similar semi-conductor devices; photosensitive semi-conductor device, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes; mounted piezo-electric crystals.			
8541.10.00	Diodes, other than photosensitive or light emitting diodes	25%	kg and u	15%
	Transistors, other than photosensitive transistors:			
8541.21.00	With a dissipation rate of less than 1 W	25%	kg and u	15%
8541.29.00	Other	25%	kg and u	15%
8541.30.00	Thyristors, diacs and triacs, other than photosensitive devices	25%	kg and u	15%

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
8541.40.00	Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes	15%	kg and u	15%
8541.50.00	Other semiconductor devices	25%	kg and u	15%
8541.60.00	Mounted piezo-electric crystals	25%	kg and u	15%
8541.90.00	Parts	25%	kg	15%
85.42	Electronic integrated circuits Electronic integrated circuits:			
8542.31.00	Processors and controllers, whether or not combined with memories, converters logic circuits, amplifiers, clock and timing circuits or other circuits	25%	kg and u	15%
8542.32.00	Memories	25%	kg and u	15%
8542.33.00	Amplifiers	25%	kg and u	15%
8542.39.00	Other	25%	kg and u	15%
8542.90.00	Parts	25%	kg	15%
85.43	Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter.			
8543.10.00	Particle accelerators:	25%	kg and u	15%
8543.20.00	Signal generators	25%	kg and u	15%
8543.30.00	Machines and apparatus for electro-plating, electrolysis or electro-phoresis	25%	kg and u	15%
8543.40.00	Electric fence energizers	25%	kg and u	15%
	Other machines and apparatus:			
8543.70.10	Proximity cards and tags	25%	kg and u	15%
8543.70.20	Sound mixing units (equalizers) for domestic use	20%	kg and u	15%
8543.70.90	Other	20%	kg and u	15%
8543.90.00	Parts	20%	kg	15%
85.44	Insulated (including enameled or anodized) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors of fitted with connectors. Winding wire:			
8544.11.00	Of copper:			
8544.11.10	Enamelled or plastic insulated	0%	kg	5%
8544.11.90	Other	0%	kg	5%
8544.19.00	Other	0%	kg	5%
8544.20.00	Co-axial cable and other co-axial electric Conductors	0%	kg	5%
8544.30.00	Ignition wiring sets and other wiring sets of a kind used in vehicles, aircrafts or ships Other electric conductors, for a voltage not exceeding 1,000 V:	0%	kg	5%
8544.42.00	Fitted with connectors	0%	kg	5%
8544.49.00	Other	0%	kg	5%
8544.49.10	Plastic-insulated copper conductors exceeding 0.5 mm ²	5%	kg	5%

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
8544.49.20	Telephone drop wire or station wire	5%	kg	5%
8544.49.90	Other	0%	Kg	5%
8544.60.00	Other electric conductors, for a voltage exceeding 1,000 V:			
8544.60.10	Plastic-insulated copper conductors exceeding 0.5 mm ²	5%	Kg	5%
8544.60.90	Other	0%	Kg	5%
8544.70.00	Optical fibre cables	0%	Kg	5%
85.45	Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes. Electrodes:			
8545.11.00	Of a kind used for furnaces	25%	Kg	15%
8545.19.00	Other	25%	Kg	15%
8545.20.00	Brushes	25%	Kg	15%
8545.90.00	Other	25%	Kg	15%
85.46	Electrical insulators of any material.			
8546.10.00	Of glass	25%	Kg	15%
8546.20.00	Of ceramics	25%	Kg	15%
8546.90.00	Other	25%	Kg	15%
85.47	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading 85.46; electrical conduit tubing and joints therefore, of base metal lined with insulating material.			
8547.10.00	Insulating fittings of ceramics	25%	Kg	15%
8547.20.00	Insulating fittings of plastics	25%	kg	15%
8547.90.00	Other	25%	kg	15%
85.48	Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter.			
8548.10.00	Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators	25%	kg	15%
8548.90.00	Other	25%	kg	15%



SECTION XVII

VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT

Notes

1. This Section does not cover articles of heading 95.03 or 95.08, or bobsleighs, toboggans or the like of heading 95.06.
2. The expressions "parts" and "parts and accessories" do not apply to the following articles, whether or not they are identifiable as for the goods of this Section:
 - (a) Joints, washers or the like of any material (classified according to their constituent material or in heading 84.84) or other articles of vulcanised rubber other than hard rubber (heading 40.16);
 - (b) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
 - (c) Articles of Chapter 82 (tools);
 - (d) Articles of heading 83.06;
 - (e) Machines or apparatus of headings 84.01 to 84.79, or parts thereof; articles of heading 84.81 or 84.82 or, provided they constitute integral parts of engines or motors, articles of heading 84.83;
 - (f) Electrical machinery or equipment (Chapter 85);
 - (g) Articles of Chapter 90;
 - (h) Articles of Chapter 91;
 - (i) Arms (Chapter 93);
 - (j) Lamps or lighting fittings of heading 94.05; or
 - (k) Brushes of a kind used as parts of vehicles (heading 96.03).
3. References in Chapters 86 to 88 to "parts" or "accessories" do not apply to parts or accessories, which are not suitable for use solely or principally with the articles of those Chapters. A part or accessory which answers to a description in two or more of the headings of those Chapters is to be classified under that heading which corresponds to the principal use of that part or accessory.
4. For the purposes of this Section:
 - (a) Vehicles specially constructed to travel on both road and rail are classified under the appropriate heading of Chapter 87;

- (b) Amphibious motor vehicles are classified under the appropriate heading of Chapter 87;
 - (c) Aircraft specially constructed so that they can also be used as road vehicles are classified under the appropriate heading of Chapter 88.
5. Air-cushion vehicles are to be classified within this Section with the vehicles to which they are most akin as follows:
- (a) In Chapter 86 if designed to travel on a guide-track (hovertrains);
 - (b) In Chapter 87 if designed to travel over land or over both land and water;
 - (c) In Chapter 89 if designed to travel over water, whether or not able to land on beaches or landing-stages or also able to travel over ice.

Parts and accessories of air-cushion vehicles are to be classified in the same way as those of vehicles of the heading in which the air-cushion vehicles are classified under the above provisions.

Hovertrain track fixtures and fittings are to be classified as railway track fixtures and fittings, and signalling, safety or traffic control equipment for hovertrain transport systems as signalling, safety or traffic control equipment for railways.



CHAPTER 86

RAILWAY OR TRAMWAY LOCOMOTIVES, ROLLING-STOCK AND PARTS THEREOF; RAILWAY OR TRAMWAY TRACK FIXTURES AND FITTINGS AND PARTS THEREOF; MECHANICAL (INCLUDING ELECTRO-MECHANICAL) TRAFFIC SIGNALLING EQUIPMENT OF ALL KINDS

Notes

1. This Chapter does not cover:
 - (a) Railway or tramway sleepers of wood or of concrete, or concrete guide-track sections for hovertrains (heading 44.06 or 68.10);
 - (b) Railway or tramway track construction material of iron or steel of heading 73.02; or
 - (c) Electrical signalling, safety or traffic control equipment of heading 85.30.

2. Heading 86.07 applies, *inter alia*, to:
 - (a) Axles, wheels, wheel sets (running gear), metal tyres, hoops and hubs and other parts of wheels;
 - (b) Frames, underframes, bogies and bissel-bogies;
 - (c) Axle boxes; brake gear;
 - (d) Buffers for rolling-stock; hooks and other coupling gear and corridor connections;
 - (e) Coachwork.

3. Subject to the provisions of Note 1, heading 8608.00 applies, *inter alia*, to:
 - (a) Assembled track, turntables, platform buffers, loading gauges;
 - (b) Semaphores, mechanical signal discs, level crossing control gear, signal and point controls, and other mechanical (including electro-mechanical) signalling, safety or traffic control equipment, whether or not fitted for electric lighting, for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields.

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
86.01	Rail locomotive powered from an external source of electricity or by electric accumulators.			
8601.10.00	Powered from an external source of electricity	5%	kg and u	15%
8601.20.00	Powered electric accumulators	5%	kg and u	15%
86.02	Other rail locomotives; locomotive tenders.			
8602.10.00	Diesel-electric locomotives	5%	kg and u	15%
8602.90.00	Other	5%	kg and u	15%
86.03	Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 86.04.			
8603.10.00	Powered from an external source of electricity	5%	kg and u	15%
8603.90.00	Other	5%	kg and u	15%
8604.00.00	Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles).	5%	kg and u	15%
8605.00.00	Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 8604.00).	5%	kg and u	15%
86.06	Railway or tramway goods vans and wagons, not self-propelled.			
8606.10.00	Tanks wagons and the like	5%	kg and u	15%
8606.30.00	Self-discharging vans and wagons, other than those of sub-heading 8606.10	5%	kg and u	15%
	Other:			
8606.91.00	Covered and closed	5%	kg and u	15%
8606.92.00	Open, with non-removable sides of a height not exceeding 60 cm	5%	kg and u	15%
8606.99.00	Other	5%	kg and u	15%
86.07	Parts of railway or tramway locomotives or rolling-stock.			
	Bogies, bissel-boogies, axles and wheels, and parts thereof:			
8607.11.00	Driving boogies and bissel-boogies	5%	kg	15%
8607.12.00	Other boogies and bissel-boogies	5%	kg	15%
8607.19.00	Other, including parts	5%	kg	15%
	Brakes and parts thereof:			
8607.21.00	Air brakes and parts thereof	5%	kg	15%
8607.29.00	Other	5%	kg	15%
8607.30.00	Hooks and other coupling devices, buffers, and parts thereof	5%	kg	15%
	Other:			
8607.91.00	Of locomotives	5%	kg	15%
8607.99.00	Other	5%	kg	15%
8608.00.00	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signaling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing.	5%	kg	15%

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
8609.00.00	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport.	5%	kg and u	15%



CHAPTER 87

VEHICLES OTHER THAN RAILWAY OR TRAMWAY ROLLING-STOCK, AND PARTS AND ACCESSORIES THEREOF

Notes

1. This Chapter does not cover railway or tramway rolling-stock designed solely for running on rails.
2. For the purposes of this Chapter, "tractors" means vehicles constructed essentially for hauling or pushing another vehicle, appliance or load, whether or not they contain subsidiary provision for the transport, in connection with the main use of the tractor, of tools, seeds, fertilisers or other goods.

Machines and working tools designed for fitting to tractors of heading 87.01 as interchangeable equipment remain classified in their respective headings even if presented with the tractor, and whether or not mounted on it.

3. Motor chassis fitted with cabs fall in headings 87.02 to 87.04, and not in heading 87.06.
4. Heading 87.12 includes all children's bicycles. Other children's cycles fall in heading 9503.00

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
87.01	Tractors (other than tractors of heading 87.09).			
8701.10.00	Pedestrian controlled tractor:			
8701.10.10	For use in agriculture	Free	kg and u	5%
8701.10.90	Other	0%	kg and u	5%
8701.20.00	Road tractors for semi-trailers	0%	kg and u	5%
8701.30.00	Track-laying tractors:			
8701.30.10	For use in agriculture	Free	kg and u	5%
8701.30.90	Other	0%	kg and u	5%
8701.90.00	Other:			
8701.90.10	For use in agriculture	Free	kg and u	5%
8701.90.90	Other	0%	kg and u	5%
87.02	Motor vehicles for the transport of ten or more persons, including the driver.			
8702.10.00	With compression – ignition internal combustion piston engine (diesel or semi-diesel):			

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
8702.10.10	Coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver), completely knocked down for assembly in plants approved for the purpose by the Competent Authority	20%	kg and u	15%
8702.10.20	Other Coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver)	20%	kg and u	15%
8702.10.30	Coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver), completely knocked down for assembly in plants approved for the purpose by the Competent Authority	20%	kg and u	15%
8702.10.40	Other Coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver)	20%	kg and u	15%
8702.10.50	Coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver), completely knocked down for assembly in plants approved for the purpose by the Competent Authority	20%	kg and u	15%
8702.10.60	Other Coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver)	20%	kg and u	15%
8702.10.90	Other	20%	kg and u	15%
8702.90.00	Other:			
8702.90.10	Coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver), completely knocked down for assembly in plants approved for the purpose by the Competent Authority	20%	kg and u	15%
8702.90.20	Other Coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver)	20%	kg and u	15%
8702.90.30	Coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver), completely knocked down for assembly in plants approved for the purpose by the Competent Authority	20%	kg and u	15%
8702.90.40	Other Coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver)	20%	kg and u	15%
8702.90.50	Coaches, buses and mini-buses, of a seating Capacity exceeding 29 persons (including the driver), completely knocked down for assembly in plants approved for the purpose by the Competent Authority	20%	kg and u	15%
8702.90.60	Other Coaches, buses and mini-buses, of a seating capacity exceeding 29 (including the driver)	20%	kg and u	15%
8702.90.90	Other	20%	kg and u	15%

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
87.03	Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars.			
8703.10.00	Vehicle specially designed for traveling on snow; golf cars and similar vehicles Other vehicles, with spark-ignition internal combustion reciprocating piston engine:	35%	kg and u	15%
8703.21.00	Of a cylinder capacity not exceeding 1,000 c:			
8703.21.10	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	25%	kg and u	15%
8703.21.90	Other	35%	kg and u	15%
8703.22.00	Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:			
8703.22.10	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	25%	kg and u	15%
8703.22.90	Other	35%	kg and u	15%
8703.23.00	Of a cylinder capacity exceeding 1,500 cc but not exceeding 3000 cc:			
8703.23.10	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	25%	kg and u	15%
8703.23.20	Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	35%	kg and u	15%
8703.23.30	Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	35%	kg and u	15%
8703.23.40	Of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc	35%	kg and u	15%
8703.24.00	Of a cylinder capacity exceeding 3,000 cc			
8703.24.10	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	25%	kg and u	15%
8703.24.90	Other	35%	kg and u	15%
8703.31.00	Other vehicles, with compression- ignition internal combustion piston engine (diesel or semi-diesel):			
8703.31.10	Of a cylinder capacity not exceeding 1,500 cc			
8703.31.10	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	25%	kg and u	15%
8703.31.90	Other	35%	kg and u	15%
8703.32.00	Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc:			
8703.32.10	Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc, completely knocked down for assembly in plants approved for the purpose by the Competent Authority	25%	kg and u	15%
8703.32.20	Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc, other	35%	kg and u	15%

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
8703.32.30	Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc, completely knocked down for assembly in plants approved for the purpose by the Competent Authority	25%	kg	15%
8703.32.40	Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	35%	kg and u	15%
8703.33.00	Of a cylinder capacity exceeding 2,500 cc:			
8703.33.10	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	25%	kg and u	15%
8703.33.90	Other	35%	kg and u	15%
8703.90.00	Other	35%	kg and u	15%
87.04	Motor vehicles for the transport of goods.			
8704.10.00	Dumpers designed for off-highway use Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):	25%	kg and u	15%
8704.21.00	g.v.w not exceeding 5 tonnes:			
8704.21.10	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	25%	kg and u	15%
8704.21.90	Other	25%	kg and u	15%
8704.22.00	g.v.w not exceeding 5 tonnes but not exceeding 20 tonnes:			
8704.22.10	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	25%	kg and u	15%
8704.22.90	Other	25%	kg and u	15%
8704.23.00	g.v.w not exceeding 20 tonnes:			
8704.23.10	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	25%	kg and u	15%
8704.23.90	Other	25%	kg and u	15%
8704.31.00	Other, with spark-ignition internal combustion piston engine: g.v.w not exceeding 5 tonnes:			
8704.31.10	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	25%	kg and u	15%
8704.31.90	Other	25%	kg and u	15%
8704.32.00	g.v.w exceeding 5 tonnes:			
8704.32.10	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	25%	kg and u	15%
8704.32.90	Other	25%	kg and u	15%
8704.90.00	Other	25%	kg and u	15%
87.05	Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units).			
8705.10.00	Crane lorries	5%	kg and u	15%
8705.20.00	Mobile drilling derricks	5%	kg and u	15%

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
8705.30.00	Fire fighting vehicles	Free	kg and u	15%
8705.40.00	Concrete-mixer lorries	5%	kg and u	15%
8705.90.00	Other	5%	kg and u	15%
8706.00.00	Chassis fitted with engines for the motor vehicles of headings 87.01 to 87.05.			
8706.00.10	For the assembly of coaches and buses	25%	kg and u	15%
8706.00.20	For the motor vehicles of heading 87.01, 87.04 or 87.05	25%	kg and u	15%
8706.00.90	Other	25%	kg and u	15%
87.07	Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05.			
8707.10.00	For the vehicles of heading 87.03	25%	kg and u	15%
8707.90.00	Other:			
8707.90.10	Bus bodies	25%	kg and u	15%
8707.90.90	Other	25%	kg and u	15%
87.08	Parts and accessories of the motor vehicles of headings 87.01 to 87.05.			
8708.10.00	Bumpers and parts thereof	20%	kg	15%
	Other parts and accessories of bodies (including cabs):			
8708.21.00	Safety seat belts	0%	kg	5%
8708.29.00	Other	20%	kg	15%
8708.30.00	Brakes and servo brakes and parts thereof:			
8708.31.10	Mounted brake linings for tractors	0%	kg	15%
8708.31.20	Other mounted brake linings	20%	kg	15%
8708.31.30	Brakes, servo brakes and parts thereof for Tractors	0%	kg	15%
8708.30.90	Other brakes, servo brakes and parts thereof	20%	kg	15%
8708.40.00	Gear boxes and parts thereof:			
8708.40.10	For tractors	0%	kg	15%
8708.40.90	Other	20%	kg	15%
8708.50.00	Drive-axles with differential, whether or not provided with other transmission components and non-driving axles; parts thereof:			
8708.50.10	For tractors	0%	kg	5%
8708.50.90	Other	20%	kg	15%
8708.70.00	Road wheels and parts and accessories thereof:			
8708.70.10	For tractors	0%	kg	5%
8708.70.90	Other	20%	kg	15%
8708.80.00	Suspension systems and parts thereof (including shock-absorbers):			
8708.80.10	For tractors	0%	kg	15%
8708.80.90	Other	20%	kg	15%
	Other parts and accessories:			
8708.91.00	Radiators and parts thereof:			
8708.91.10	For tractors	0%	kg	15%
8708.91.90	Other	20%	kg	5%
8708.92.00	Silencers (mufflers) and exhaust pipes; parts thereof:			
8708.92.10	For tractors	0%	kg	15%
8708.92.90	Other	20%	kg	15%
8708.93.00	Clutches and parts thereof:			

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
8708.93.10	For tractors	0%	kg	5%
8708.93.90	Other	20%	kg	15%
8708.94.00	Steering wheels, steering columns and steering boxes; parts thereof:			
8708.94.10	For tractors	0%	kg	5%
8708.94.90	Other	20%	kg	15%
8708.95.00	Safety airbags with inflator system; parts Thereof	20%	kg	15%
8708.99.00	Other:			
8708.99.10	For tractors	0%	kg	5%
8708.99.90	Other	20%	kg	15%
87.09	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles.			
	Vehicles:			
8709.11.00	Electrical	25%	kg and u	15%
8709.19.00	Other	25%	kg and u	15%
8709.90.00	Parts	25%	kg	15%
8710.00.00	Tanks and other armoured fighting vehicles, motorized, whether or not fitted with weapons and parts of such vehicles.	5%	kg and u	15%
87.11	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.			
8711.10.00	With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc:			
8711.10.10	For the transport of goods	5%	kg and u	15%
8711.10.90	Other	20%	kg and u	15%
8711.20.00	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc:			
8711.20.10	For the transport of goods	25%	kg and u	15%
8711.20.90	Other	20%	kg and u	15%
8711.30.00	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc:			
8711.30.10	For the transport of goods	25%	kg and u	15%
8711.30.90	Other	20%	kg and u	15%
8711.40.00	With reciprocating internal combustion piston engine of a cylinder capacity between 250 cc but not exceeding 500 cc:			
8711.40.10	For the transport of goods	25%	kg and u	15%
8711.40.90	Other	20%	kg and u	15%
8711.50.00	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc:			

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
8711.50.10	For the transport of goods	25%	kg and u	15%
8711.50.90	Other	20%	kg and u	15%
8711.90.00	Other:			
8711.90.10	For the transport of goods	25%	kg and u	15%
8711.90.90	Other	20%	kg and u	15%
8712.00.00	Bicycles and other cycles (including delivery tricycles), not motorized.			
8712.00.10	For the transport of goods	15%	kg and u	15%
8712.00.90	Other	20%	kg and u	15%
87.13	Carriages for disabled persons, whether or not motorized or otherwise mechanically propelled.			
8713.10.00	Not mechanically propelled	Free	kg and u	5%
8713.90.00	Other	Free	kg and u	5%
87.14	Parts and accessories of vehicles of headings 87.11 to 87.13.			
	Of motorcycles (including mopeds):			
8714.11.00	Saddles	15%	kg	15%
8714.19.00	Other	15%	kg	15%
8714.20.00	Of carriages for disabled persons	Free	kg	5%
8714.90.00	Other			
8714.91.00	Frames and forks, and parts thereof	5%	kg	5%
8714.92.00	Wheel rims and spokes	5%	kg	5%
8714.93.00	Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket wheels	5%	kg	5%
8714.94.00	Brakes, including coaster braking hubs and hub brakes, and parts thereof	5%	kg	5%
8714.95.00	Saddles	5%	kg and u	5%
8714.96.00	Pedal and crank-gear, and parts thereof	5%	kg	5%
8714.99.00	Other	5%	kg	5%
8715.00.00	Baby carriages and parts thereof.	0%	kg	5%
87.16	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof.			
8716.10.00	Trailers and semi-trailers of the caravan type, for housing or camping	20%	kg and u	15%
8716.20.00	Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	15%	kg and u	15%
	Other trailers and semi-trailers for the transport of goods:			
8716.31.00	Tanker trailers and tanker semi-trailers	15%	kg and u	15%
8716.39.00	Other	15%	kg and u	15%
8716.40.00	Other trailers and semi-trailers	15%	kg and u	15%
8716.80.00	Other vehicles:			
8716.80.10	Wheelbarrows	0%	kg and u	15%
8716.80.90	Other	15%	kg and u	15%
8716.90.00	Parts:			
8716.90.10	Of wheelbarrows	0%	kg	15%
8716.90.90	Other	15%	kg	15%

CHAPTER 88

AIRCRAFT, SPACECRAFT, AND PARTS THEREOF

Subheading Note

1. For the purposes of subheadings 8802.11.00 to 8802.40.00, the expression "unladen weight" means the weight of the machine in normal flying order, excluding the weight of the crew and of fuel and equipment other than permanently fitted items of equipment.



HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
8801.00.00	Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft.	20%	kg and u	15%
88.02	Other aircraft (for example, helicopters, aeroplanes); spacecraft (including satellites) and suborbital and spacecraft launch vehicles.			
	Helicopters:			
8802.11.00	Of an unladen weight not exceeding 2,000 kg	5%	kg and u	15%
8802.12.00	Of an unladen weight exceeding 2,000 kg	5%	kg and u	15%
8802.20.00	Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg	5%	kg and u	15%
8802.30.00	Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg but not exceeding 15,000 kg	5%	kg and u	15%
8802.40.00	Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg but not exceeding 15,000 kg	5%	kg and u	15%
8802.60.00	Spacecraft (including satellites) and suborbital and spacecraft launch vehicles.	5%	kg and u	15%
88.03	Parts of goods of heading 88.01 or 88.02.			
8803.10.00	Propellers and rotors and parts thereof	5%	kg	15%
8803.20.00	Under-carriages and parts thereof	5%	kg	15%
8803.30.00	Other parts of aeroplanes or helicopters	5%	kg	15%
8803.90.00	Other	5%	kg	15%
8804.00.00	Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto.	5%	kg	15%
88.05	Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles.			
8805.10.00	Aircraft launching gear and parts thereof; deck-arrestors or similar gear and parts thereof Ground flying trainers and parts thereof:	5%	kg	15%
8805.21.00	Air combat simulators and parts thereof	20%	kg	15%
8805.29.00	Other	20%	kg	15%



CHAPTER 89

SHIPS, BOATS AND FLOATING STRUCTURES

Note

1. A hull, an unfinished or incomplete vessel, assembled, unassembled or disassembled, or a complete vessel unassembled or disassembled, is to be classified in heading 89.06 if it does not have the essential character of a vessel of a particular kind.



HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
89.01	Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods.			
8901.10.00	Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds:			
8901.10.10	Vessels exceeding 708 cubic metres	0%	kg and u	15%
8901.10.90	Other	0%	kg and u	15%
8901.20.00	Tankers:			
8901.20.10	Vessels exceeding 708 cubic metres	0%	kg and u	15%
8901.20.90	Other	0%	kg and u	15%
8901.30.00	Refrigerated vessels, other than those of subheading 8901.20:			
8901.30.10	Vessels exceeding 708 cubic metres	0%	kg and u	15%
8901.30.90	Other	0%	kg and u	15%
8901.90.00	Other vessels for the transport of goods and other vessels for the transport of both persons and goods:			
8901.90.10	Vessels exceeding 708 cubic metres	0%	kg and u	15%
8901.90.90	Other	0%	kg and u	15%
8902.00.00	Fishing vessels; factory ships and other vessels for processing or preserving fishery products.			
8902.00.10	Vessels exceeding 708 cubic metres	Free	kg and u	15%
8902.00.20	Trawlers	Free	kg and u	15%
8902.00.30	Other fishing vessels	Free	kg and u	5%
8902.00.90	Other	Free	kg and u	15%
89.03	Yachts and other vessels for pleasure or sports; rowing boats and canoes.			
8903.10.00	Inflatable Other:	Free	kg and u	5%
8903.91.00	Sailboats, with or without auxiliary motor	Free	kg and u	15%
8903.92.00	Motorboats, other than outboard motors boats	Free	kg and u	15%
8903.99.00	Other	Free	kg	15%
8904.00.00	Tugs and pusher craft.	0%	kg and u	15%
89.05	Light-vessels, fire-floats, dredgers, floating cranes, and other vessels the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or production platforms.			

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
8905.10.00	Dredgers	Free	kg and u	15%
8905.20.00	Floating or submersible drilling or production platforms	Free	kg and u	15%
8905.90.00	Other:			
8905.90.10	House-boats	0%	kg and u	15%
8905.90.90	Other	Free	kg and u	15%
89.06	Other vessels, including warships and lifeboats other than rowing boats.			
8906.10.00	Warships	0%	kg and u	15%
8906.90.00	Other	0%	kg and u	15%
89.07	Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons).			
8907.10.00	Inflatable rafts	0%	kg and u	15%
8907.90.00	Other:			
8907.90.10	Buoys and beacons	Free	kg and u	15%
8907.90.90	Other	0%	kg and u	15%
8908.00	Vessels and other floating structures for breaking up.	Free	kg and u	15%



SECTION XVIII

OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; CLOCKS AND WATCHES; MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES THEREOF

CHAPTER 90

OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; PARTS AND ACCESSORIES THEREOF

Notes

1. This Chapter does not cover:
 - (a) Articles of a kind used in machines, appliances or for other technical uses, of vulcanised rubber other than hard rubber (heading 40.16), of leather or of composition leather (heading 42.05) or of textile material (heading 59.11);
 - (b) Supporting belts or other support articles of textile material, whose intended effect on the organ to be supported or held derives solely from their elasticity (for example, maternity belts, thoracic support bandages, abdominal support bandages, supports for joints or muscles) (Section XI);
 - (c) Refractory goods of heading 69.03; ceramic wares for laboratory, chemical or other technical uses, of heading 69.09;
 - (d) Glass mirrors, not optically worked, of heading 70.09, or mirrors of base metal or of precious metal, not being optical elements (heading 83.06 or Chapter 71);
 - (e) Goods of heading 70.07, 70.08, 70.11, 70.14, 70.15 or 70.17;
 - (f) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV) or similar goods of plastics (Chapter 39);
 - (g) Pumps incorporating measuring devices, of heading 84.13; weight-operated counting or checking machinery, or separately presented weights for balances (heading 84.23); lifting or handling machinery (headings 84.25 to 84.28); paper or paperboard cutting machines of all kinds (heading 84.41); fittings for adjusting work or tools on machine-tools, of heading 84.66, including fittings with optical devices for reading the scale (for example, "optical" dividing heads) but not those which are in themselves essentially optical instruments (for example, alignment telescopes); calculating machines (heading 84.70); valves or other appliances of heading 84.81; machines and apparatus (including apparatus for the projection or

drawing of circuit patterns on sensitized semiconductor materials) of heading 84.86;

- (h) Searchlights or spotlights of a kind used for cycles or motor vehicles (heading 85.12); portable electric lamps of heading 85.13; cinematographic sound recording, reproducing or re-recording apparatus (heading 85.19 or 85.20); sound-heads (heading 85.22); television cameras, digital cameras and video camera recorders (heading 85.25); radar apparatus, radio navigational aid apparatus or radio remote control apparatus (heading 85.26); connectors for optical fibres, optical fibre bundles or cables (heading 85.36); numerical control apparatus of heading 85.37; sealed beam lamp units of heading 85.39; optical fibre cables of heading 85.44;
 - (ij) Searchlights or spotlights of heading 94.05;
 - (k) Articles of Chapter 95;
 - (l) Capacity measures, which are to be classified according to their constituent material; or
 - (m) Spools, reels or similar supports (which are to be classified according to their constituent material, for example, in heading 39.23 or Section XV).
2. Subject to Note 1 above, parts and accessories for machines, apparatus, instruments or articles of this Chapter are to be classified according to the following rules:
- (a) Parts and accessories which are goods included in any of the headings of this Chapter or of Chapter 84, 85 or 91 (other than heading 84.87, 85.48 or 9033.00.00) are in all cases to be classified in their respective headings;
 - (b) Other parts and accessories, if suitable for use solely or principally with a particular kind of machine, instrument or apparatus, or with a number of machines, instruments or apparatus of the same heading (including a machine, instrument or apparatus of heading 90.10, 90.13 or 90.31) are to be classified with the machines, instruments or apparatus of that kind;
 - (c) All other parts and accessories are to be classified in heading 90.33.
3. The provisions of Notes 3 and 4 to Section XVI apply also to this Chapter.
4. Heading 90.05 does not apply to telescopic sights for fitting to arms, periscopic telescopes for fitting to submarines or tanks, or to telescopes for machines, appliances, instruments or apparatus of this Chapter or Section XVI; such telescopic sights and telescopes are to be classified in heading 90.13.

5. Measuring or checking optical instruments, appliances or machines which, but for this Note, could be classified both in heading 90.13 and in heading 90.31 are to be classified in heading 90.31.
6. For the purposes of heading 90.21, the expression “orthopaedic appliances” means appliances for:
 - Preventing or correcting bodily deformities; or
 - Supporting or holding parts of the body following an illness, operation or injury.

Orthopaedic appliances include footwear and special insoles designed to correct orthopaedic conditions, provided that they are either (1) made to measure or (2) mass-produced, presented singly and not in pairs and designed to fit either foot equally.

7. Heading 90.32 applies only to:
 - (a) Instruments and apparatus for automatically controlling the flow, level, pressure or other variables of liquids or gases, or for automatically controlling temperature, whether or not their operation depends on an electrical phenomenon which varies according to the factor to be automatically controlled, which are designed to bring this factor to, and maintain it at, a desired value, stabilized against disturbances, by constantly or periodically measuring its actual value; and
 - (b) Automatic regulators of electrical quantities, and instruments or apparatus for automatically controlling non-electrical quantities the operation of which depends on an electrical phenomenon varying according to the factor to be controlled, which are designed to bring this factor to, and maintain it at, a desired value, stabilized against disturbances, by constantly or periodically measuring its actual value.



HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
90.01	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 85.44; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked.			
9001.10.00	Optical fibres, optical fibre bundles and cables	5%	kg	15%
9001.20.00	Sheets and plates of polarising material	5%	kg	15%
9001.30.00	Contact lenses	Free	kg and u	5%
9001.40.00	Spectacle lenses of glass	Free	kg and u	5%
9001.50.00	Spectacle lenses of other materials	Free	kg and u	5%
9001.90.00	Other:			
9001.90.10	Colour filters for cameras	20%	kg and u	15%
9001.90.90	Other	25%	kg and u	15%
90.02	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked.			
	Objective lenses:			
9002.11.00	For cameras, projectors or photographic enlargers or reducers	20%	kg	15%
9002.19.00	Other	25%	kg	15%
9002.20.00	Filters:			
9002.20.10	For photographic or cinematographic apparatus including projectors	25%	kg	15%
9002.20.90	Other	25%	kg	15%
9002.90.00	Other:			
9002.90.10	For photographic or cinematographic apparatus including projectors	25%	kg	15%
9002.90.90	Other	25%	kg	15%
90.03	Frames and mountings for spectacles, goggles or the like, and parts thereof.			
	Frames and mountings:			
9003.11.00	Of plastic	25%	kg and u	15%
9003.19.00	Of other materials	25%	kg and u	15%
9003.90.00	Parts	25%	kg	15%
90.04	Spectacles, goggles and the like, corrective, protective or other.			
9004.10.00	Sunglasses	5%	kg and u	5%
9004.90.00	Other	5%	kg and u	5%
90.05	Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy.			
9005.10.00	Binoculars	25%	kg and u	15%
9005.80.00	Other instruments:			
9005.80.10	Refracting telescopes (monoculars)	25%	kg and u	15%
9005.80.90	Other	25%	kg and u	15%
9005.90.00	Parts and accessories (including mountings):			
9005.90.10	For refracting telescopes (binoculars and monoculars)	25%	kg	15%
9005.90.90	Other	25%	kg	15%

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
90.06	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 85.39.			
9006.10.00	Cameras of a kind used for preparing printing plates or cylinders	30%	kg and u	15%
9006.30.00	Cameras specially designed for under-water use, for aerial survey or for medical or surgical examination of internal organs; comparison cameras for forensic or criminological purposes	30%	kg and u	15%
9006.40.00	Instant print cameras	20%	kg and u	15%
9006.51.00	Other cameras: With a through-the-lens viewfinder (single lens reflex (SLR), for roll film of a width not exceeding 35 mm	20%	kg and u	15%
9006.52.00	Other, for roll film of a width less than 35 mm	20%	kg and u	15%
9006.53.00	Other, for roll film of a width of 35 mm	20%	kg and u	15%
9006.59.00	Other	20%	kg and u	15%
9006.61.00	Photographic flashlight apparatus and flashbulbs Discharge lamp (“electronic”) flashlight Apparatus	30%	kg and u	15%
9006.69.00	Other	30%	kg and u	15%
9006.91.00	Parts and accessories: For cameras	30%	kg	15%
9006.99.00	Other	30%	kg	15%
90.07	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus.			
9007.11.00	Cameras: For film of less than 16 mm width or for double – 8 mm film	30%	kg and u	15%
9007.19.00	Other	30%	kg and u	15%
9007.20.00	Projectors:			
9007.20.10	For film of less than 16 mm width or for double – 8 mm film	30%	kg and u	15%
9007.20.90	Other	30%	kg and u	15%
9007.91.00	Parts and accessories: For cameras	30%	kg	15%
9007.92.00	For projectors	30%	kg	15%
90.08	Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers.			
9008.10.00	Slide projector	25%	kg and u	15%
9008.20.00	Microfilm, microfiche or other microform readers, whether or not capable of producing copies	25%	kg and u	15%
9008.30.00	Other image projectors	25%	kg and u	15%
9008.40.00	Photographic (other than cinematographic) enlargers and reducers	30%	kg and u	15%
9008.90.00	Parts and accessories:			
9008.90.10	Of photographic enlargers and reducers	30%	kg	15%
9008.90.90	Other	25%	kg	15%
(90.09)				
90.10	Apparatus and equipment for photographic (including cinematographic) laboratories not specified or included elsewhere in this Chapter; negatoscopes; projection screens.			

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
9010.10.00	Apparatus and equipment for automatically developing photographic (including cinematographic) film or paper in rolls or for automatically exposing developed film to rolls of photographic paper	30%	kg and u	15%
9010.50.00	Other apparatus and equipment for photographic (including cinematographic) laboratories; Negatoscopes	30%	kg and u	15%
9010.60.00	Projection screens	30%	kg and u	15%
9010.90.00	Parts and accessories	30%	kg	15%
90.11	Compound optical microscopes, including those for photomicrography, cine-photomicrography or microprojection.			
9011.10.00	Stereoscopic microscopes	0%	kg and u	5%
9011.20.00	Other microscopes, for photo-micrography, cine- photomicrography or microprojection	0%	kg and u	5%
9011.80.00	Other microscopes	0%	kg and u	5%
9011.90.00	Parts and accessories	0%	Kg	5%
90.12	Microscopes other than optical microscopes; diffraction apparatus.			
9012.10.00	Microscopes other than optical microscopes; diffraction apparatus	0%	kg and u	5%
9012.90.00	Parts and accessories	0%	Kg	5%
90.13	Liquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter.			
9013.10.00	Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI	25%	kg and u	15%
9013.20.00	Lasers, other than laser diodes	25%	kg and u	15%
9013.80.00	Other devices, appliances and instruments	25%	kg and u	15%
9013.90.00	Parts and accessories	25%	kg	15%
90.14	Direction finding compasses; other navigational instruments and appliances.			
9014.10.00	Direction finding compasses	25%	kg and u	15%
9014.20.00	Instruments and appliances for aeronautical or space navigation (other than compasses)	25%	kg and u	15%
9014.80.00	Other instruments and appliances	15%	kg	15%
9014.90.00	Parts and accessories	15%	kg	15%
90.15	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders.			
9015.10.00	Rangefinders	15%	kg and u	15%
9015.20.00	Theodolites and tachymeters (tacheometers)	15%	kg and u	15%
9015.30.00	Levels	15%	kg and u	15%
9015.40.00	Photogrammetrical surveying instruments and Appliances	15%	kg	15%
9015.80.00	Other instruments and appliances	15%	kg and u	15%
9015.90.00	Parts and accessories	15%	kg	15%
9016.00.00	Balances of a sensitivity of 5 cg or better, with or without weights.	15%	kg	15%

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
90.17	Drawing, marking-out or mathematical calculating instruments (for example drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, calipers), not specified or included elsewhere in this Chapter.			
9017.10.00	Drafting tables and machines, whether or not Automatic	15%	kg and u	15%
9017.20.00	Other drawing, marking-out or mathematical calculating instruments	15%	kg and u	15%
9017.30.00	Micrometers, calipers and gauges	15%	kg and u	15%
9017.80.00	Other instruments	15%	kg and u	15%
9107.90.00	Parts and accessories	15%	kg	15%
90.18	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments.			
	Electro-diagnostic apparatus (including apparatus for functional exploratory examination or for checking physiological parameters):			
9018.11.00	Electro-cardiographs	0%	kg and u	5%
9018.12.00	Ultrasonic scanning apparatus	0%	kg and u	5%
9018.13.00	Magnetic resonance imaging apparatus	0%	kg and u	5%
9018.14.00	Scintigraphic apparatus	0%	kg and u	5%
9018.19.00	Others	0%	kg and u	5%
9018.20.00	Ultra-violet or infra-red ray apparatus	0%	Kg	5%
9018.30.00	Syringes, needles, catheters, cannulae and the like:			
9018.31.00	Syringes, with or without needles	0%	kg and u	5%
9018.32.00	Tubular metal needles and needles for sutures	0%	Kg	5%
9018.39.00	Other	0%	kg and u	5%
	Other instruments and appliances, used in dental sciences:			
9018.41.00	Dental drill engines, whether or not combined on a single base with other dental equipment	0%	kg and u	5%
9018.49.00	Other	0%	kg and u	5%
9018.50.00	Other ophthalmic instruments and appliances	0%	Kg	5%
9018.90.00	Other instruments and appliances	0%	kg and u	5%
90.19	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus.			
9019.10.00	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus	0%	Kg	5%
9019.20.00	Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	0%	Kg	5%
9020.00.00	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters.	0%	Kg	5%

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
90.21	Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability.			
9021.10.00	Orthopaedic or fracture appliances	Free	Kg	5%
	Artificial teeth and dental fittings:			
9021.21.00	Artificial teeth	Free	Kg	5%
9021.29.00	Other	Free	Kg	5%
	Other artificial parts of the body:			
9021.31.00	Artificial joints	10%	Kg	5%
9021.39.00	Other	10%	Kg	5%
9021.40.00	Hearing aids, excluding parts and accessories	Free	kg and u	5%
9021.50.00	Pacemakers for stimulating heart muscles, excluding parts and accessories	Free	kg and u	5%
9021.90.00	Other	Free	Kg	5%
90.22	Apparatus based on the use of X-rays or of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radio-therapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examination or treatment tables, chairs and the like. Apparatus based on the use of X-rays, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus:			
9022.12.00	Computed tomography apparatus	0%	kg and u	5%
9022.13.00	Other, for dental uses	0%	kg and u	5%
9022.14.00	Other, for medical, surgical or veterinary uses	0%	kg and u	5%
9022.19.00	For other uses	0%	kg and u	5%
	Apparatus based on the use of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radio-therapy apparatus:			
9022.21.00	For medical, surgical, dental or veterinary uses	0%	kg and u	5%
9022.29.00	For other uses	0%	kg and u	5%
9022.30.00	X-ray tubes	0%	kg and u	5%
9022.90.00	Other, including parts and accessories	0%	Kg	5%
9023.00.00	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses.	0%	Kg	5%
90.24	Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, woods, textiles, paper, plastics).			
9024.10.00	Machines and appliances for testing metals	0%	kg and u	5%

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
9024.80.00	Other machines and appliances	0%	kg and u	5%
9024.90.00	Parts and accessories	0%	Kg	5%
90.25	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments. Thermometers and pyrometers, not combined with other instruments:			
9025.11.00	Liquid-filled, for direct reading	0%	kg and u	5%
9025.19.00	Other	0%	kg and u	5%
9025.80.00	Other instruments:			
9025.80.10	Barometers, not combined with other instruments	0%	kg and u	5%
9025.80.90	Other	0%	kg and u	5%
9025.90.00	Parts and accessories	0%	Kg	5%
90.26	Instruments and apparatus for measuring or checking the flow, level, pressure of other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading 90.14, 90.15, 90.28 or 90.32.			
9026.10.00	For measuring or checking the flow or level of Liquids	0%	kg and u	5%
9026.20.00	For measuring or checking pressure	0%	kg and u	5%
9026.80.00	Other instruments or apparatus	0%	kg and u	5%
9026.90.00	Parts and accessories	0%	Kg	5%
90.27	Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like, instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes.			
9027.10.00	Gas or smoke analysis apparatus	0%	kg and u	5%
9027.20.00	Chromatographs and electrophoresis instruments	0%	kg and u	5%
9027.30.00	Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR)	0%	kg and u	5%
9027.50.00	Other instruments and apparatus using optical radiations (UV, visible, IR)	0%	kg and u	5%
9027.80.00	Other instruments and apparatus	0%	kg and u	5%
9027.90.00	Microtomes, parts and accessories	0%	kg	5%
90.28	Gas, liquid or electricity supply or production meters, including calibrating meters therefor.			
9028.10.00	Gas meters	0%	kg and u	5%
9028.20.00	Liquid meters	0%	kg and u	5%
9028.30.00	Electricity meters	0%	kg and u	5%
9028.90.00	Parts and accessories	0%	Kg	5%
90.29	Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading 90.14 or 90.15; stroboscopes.			

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
9029.10.00	Revolution counters, production counters, taximeters, mileometers, pedometers and the like	0%	kg and u	5%
9029.20.00	Speed indicators and tachometers; stroboscopes	0%	kg and u	5%
9029.90.00	Parts and accessories	0%	Kg	5%
90.30	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 90.28; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionizing radiations.			
9030.10.00	Instruments and apparatus for measuring or detecting ionizing radiations	0%	kg and u	5%
9030.20.00	oscilloscopes and oscillographs	0%	kg and u	5%
	Other instruments and apparatus, for measuring or checking voltage, current, resistance or power, :			
9030.31.00	Multimeters without a recording device	0%	kg and u	5%
9030.32.00	Multimeters with a recording device	0%	kg and u	5%
9030.33.00	Other without a recording device	0%	kg and u	5%
9030.39.00	Other with a recording device	0%	kg and u	5%
9030.40.00	Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psopho-meters)	0%	kg and u	5%
9030.80.00	Other instruments and apparatus:			
9030.82.00	For measuring or checking semi-conductor wafers or devices	0%	kg and u	5%
9030.84.00	Other, with a recording device	0%	kg and u	5%
9030.89.00	Other	0%	kg and u	5%
9030.90.00	Parts and accessories	0%	Kg	5%
90.31	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors.			
9031.10.00	Machines for balancing mechanical parts	5%	kg and u	15%
9031.20.00	Test benches	5%	kg and u	15%
	Other optical instruments and appliances:			
9031.41.00	For inspecting semiconductor wafers or devices or for inspecting photo-masks or reticles used in manufacturing semi-conductor devices	5%	kg and u	15%
9031.49.00	Other	5%	kg and u	15%
9031.80.00	Other instruments, appliances and machines	5%	kg and u	15%
9031.90.00	Parts and accessories	5%	kg	15%
90.32	Automatic regulating or controlling instruments and apparatus.			
9032.10.00	Thermostats	5%	kg and u	15%
9032.20.00	Manostats	5%	kg and u	15%
	Other instruments and apparatus:			
9032.81.00	Hydraulic or pneumatic	5%	kg and u	15%
9032.89.00	Other	5%	kg and u	15%
9032.90.00	Parts and accessories	5%	kg	15%

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
9033.00.00	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90.	5%	kg	15%



CHAPTER 91

CLOCKS AND WATCHES AND PARTS THEREOF

Notes

1. This Chapter does not cover:
 - (a) Clock or watch glasses or weights (classified according to their constituent material);
 - (b) Watch chains (heading 71.13 or 71.17, as the case may be);
 - (c) Parts of general use defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39) or of precious metal or metal clad with precious metal (generally heading No. 71.15); clock or watch springs are, however, to be classified as clock or watch parts (heading 91.14);
 - (d) Bearing balls (heading 73.26 or 84.82, as the case may be);
 - (e) Articles of heading 84.12 constructed to work without an escapement;
 - (f) Ball bearings (heading 84.82); or
 - (g) Articles of Chapter 85, not yet assembled together or with other components into watch or clock movements or into articles suitable for use solely or principally as parts of such movements (Chapter 85).
2. Heading 91.01 covers only watches with case wholly of precious metal or of metal clad with precious metal, or of the same materials combined with natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed) of headings 71.01 to 71.04. Watches with case of base metal inlaid with precious metal fall in heading 91.02.

3. For the purposes of this Chapter, the expression "watch movements" means devices regulated by a balance-wheel and hairspring, quartz crystal or any other system capable of determining intervals of time, with a display or a system to which a mechanical display can be incorporated. Such watch movements shall not exceed 12 mm in thickness and 50 mm in width, length or diameter.
4. Except as provided in Note 1, movements and other parts suitable for use both in clocks or watches and in other articles (for example, precision instruments) are to be classified in this Chapter.

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
91.01	Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal.			
	Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility:			
9101.11.00	With mechanical display only	20%	kg and u	15%
9101.19.00	Other	20%	kg and u	15%
9101.20.00	Other wrist-watches, whether or not incorporating a stop-watch facility:			
9101.21.00	With automatic winding	20%	kg and u	15%
9101.29.00	Other	20%	kg and u	15%
9101.90.00	Other			
9101.91.00	Electrically operated	20%	kg and u	15%
9101.99.00	Other	20%	kg and u	15%
91.02	Wrist-watches, pocket watches and other watches, including stop-watches, other than those of heading 91.01.			
	Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility:			
9102.11.00	With mechanical display only	20%	kg and u	15%
9102.12.00	With opto-electronic display only	20%	kg and u	15%
9102.19.00	Other	20%	kg and u	15%
	Other wrist-watches, whether or not incorporating a stop-watch facility:			
9102.21.00	With automatic winding	20%	kg and u	15%
9102.29.00	Other	20%	kg and u	15%
	Other:			
9102.91.00	Electrically operated	20%	kg and u	15%
9102.99.00	Other	20%	kg and u	15%
91.03	Clocks with watch movements, excluding clocks of heading 91.04.			
9103.10.00	Electrically operated	20%	kg and u	15%
9103.90.00	Other	20%	kg and u	15%
9104.00.00	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels.	20%	kg and u	15%
91.05	Other clocks.			
	Alarm clocks:			
9105.11.00	Electrically operated	20%	kg and u	15%
9105.19.00	Other	20%	kg and u	15%

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
9105.21.00	Wall clocks: Electrically operated	20%	kg and u	15%
9105.29.00	Other	20%	kg and u	15%
9105.91.00	Other: Electrically operated	20%	kg and u	15%
9105.99.00	Other	20%	kg and u	15%
91.06	Time of day recording apparatus and apparatus for measuring, recording or otherwise indicating intervals of time, with clock or watch movement or with synchronous motor (for example, time-registers, time-recorders).			
9106.10.00	Time-registers; time-recorders	25%	kg and u	15%
9106.90.00	Other	25%	kg and u	15%
9107.00.00	Time switches with clock or watch movement or with synchronous motor.	25%	kg and u	15%
91.08	Watch movements, complete and assembled.			
9108.11.00	Electrically operated: With mechanical display only or with a device to which a mechanical display can be incorporated.	25%	kg and u	15%
9108.12.00	With opto-electronic display only	25%	kg and u	15%
9108.19.00	Other	25%	kg and u	15%
9108.20.00	With automatic winding	25%	kg and u	15%
9108.90.00	Other	25%	kg and u	15%
91.09	Clock movements, complete and assembled.			
9109.11.00	Electrically operated: Of alarm clocks	5%	kg and u	15%
9109.19.00	Other	5%	kg and u	15%
9109.90.00	Other	5%	kg and u	15%
91.10	Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements.			
9110.11.00	Of watches: Complete movements, unassembled or partly assembled (movement sets)	25%	kg and u	15%
9110.12.00	Incomplete movements, assembled	25%	kg	15%
9110.19.00	Rough movements	25%	kg	15%
9110.90.00	Other	25%	kg	15%
91.11	Watch cases and parts thereof			
9111.10.00	Cases of precious metal or of metal clad with precious metal	25%	kg and u	15%
9111.20.00	Cases of base metal, whether or not gold or silver-plated	25%	kg and u	15%
9111.80.00	Other cases	25%	kg and u	15%
9111.90.00	Parts	25%	kg	15%
91.12	Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof.			
9112.20.00	Cases	25%	kg and u	15%
9112.90.00	Parts	25%	kg	15%
91.13	Watch straps, watch bands and watch bracelets, and parts thereof.			
9113.10.00	Of precious metal or of metal clad with precious metal	25%	kg	15%

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
9113.20.00	Of base metal, whether or not gold or silver-plated	20%	kg	15%
9113.90.00	Parts	20%	kg	15%
91.14	Other clock or watch parts.			
9114.10.00	Springs, including hair-springs	25%	kg	15%
9114.20.00	Jewels	25%	kg	15%
9114.30.00	Dials	25%	kg	15%
9114.40.00	Plates and bridges	25%	kg	15%
9114.90.00	Other:			
9114.90.10	Clock parts	25%	kg	15%
9114.90.20	Watch parts	25%	kg	15%



CHAPTER 92

MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES OF SUCH ARTICLES

Notes

- (1) This Chapter does not cover:
- (a) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
 - (b) Microphones, amplifiers, loud-speakers, head- phones, switches, stroboscopes or other accessory instruments, apparatus or equipment of Chapter 85 or 90, for use with but not incorporated in or housed in the same cabinet as instruments of this Chapter;
 - (c) Toy instruments or apparatus (heading 95.03.00);
 - (d) Brushes for cleaning musical instruments (heading 96.03); or
 - (e) Collectors' pieces or antiques (heading 9705.00.00 or 9.06.00.00).
- (2) Bows and sticks and similar devices used in playing the musical instruments of heading 92.02 or 92.06 presented with such instruments in numbers normal thereto and clearly intended for use therewith, are to be classified in the same heading as the relative instruments.

Cards, discs and rolls of heading 92.09 presented with an instrument are to be treated as separate articles and not as forming a part of such instrument.

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
92.01	Pianos, including automatic pianos; harpsichords and other keyboards stringed instruments.			
9201.10.00	Upright pianos	10%	kg and u	15%
9201.20.00	Grand pianos	10%	kg and u	15%
9201.90.00	Other	10%	kg and u	15%
92.02	Other string musical instruments (for example, guitars, violins, harps).			
9202.10.00	Played with a bow	10%	kg and u	15%
9202.90.00	Other	10%	kg and u	15%
(92.03)				
(92.04)				
92.05	Other wind musical instruments (for example, clarinets, trumpets, bagpipes).			
9205.10.00	Brass-wind instruments	10%	kg and u	15%
9205.90.00	Other:			
9205.90.10	Harmoniums	10%	kg and u	15%

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
9205.90.00	Mouth Organs	10%	kg and u	15%
9205.90.00	Other	10%	kg and u	15%
9206.00.00	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas).			
9206.00.10	Steel band instruments	20%	kg and u	15%
9206.00.90	Other	10%	kg and u	15%
92.07	Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions).			
9207.10.00	Keyboard instruments, other than accordions	10%	kg and u	15%
9207.90.00	Other	10%	kg and u	15%
92.08	Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this Chapter; decoy calls of all kind; whistles, call horns and other mouth-blown sound signaling instruments.			
9208.10.00	Musical boxes	10%	kg and u	15%
9208.90.00	Other	10%	kg and u	15%
92.09	Parts (for example mechanisms for musical boxes) and accessories (for example, cards, discs and rolls for mechanical instruments) of musical instruments, metronomes, tuning forks and pitch pipes of all kinds.			
9209.30.00	Musical instrument strings	10%	kg and u	15%
	Other:			
9209.91.00	Parts and accessories for pianos	10%	kg	15%
9209.92.00	Parts and accessories for the musical instruments of heading 92.02	10%	kg	15%
9209.94.00	Parts and accessories for the musical instruments of heading 92.07	10%	kg	15%
9209.99.00	Other	10%	kg	15%



SECTION XIX

ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF

CHAPTER 93

ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF

Notes

- (1) This Chapter does not cover:
- (a) Goods of Chapter 36 (for example, percussion caps, detonators, signaling flares);
 - (b) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
 - (c) Armoured fighting vehicles (heading 87.1.00.00);
 - (d) Telescopic sights or other optical devices suitable for use with arms, unless mounted on a firearm or presented with the firearm on which they are designed to be mounted (Chapter 90);
 - (e) Bows, arrows, fencing foils or toys (Chapter 95); or
 - (f) Collectors' pieces or antiques (heading 9705.00.00 or 9706.00.00).
- (2) In heading 93.06, the reference to "parts thereof" does not include radio or radar apparatus of heading 85.26.



HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
93.01	Military weapons, other than revolvers, pistols and the arms of heading 93.07			
	Artillery weapons (for example, guns, howitzers and mortars):			
9301.11.00	Self-propelled	20%	kg and u	15%
9301.19.00	Other	20%	kg and u	15%
9301.20.00	Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors.	20%	kg and u	15%
9301.90.00	Other	20%	kg and u	15%
9302.00.00	Revolvers and pistols, other than those of heading 93.03 or 93.04.	30%	kg and u	15%

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
93.03	Other firearms and similar devices, which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns).			
9303.10.00	Muzzle-loading firearms	30%	kg and u	15%
9303.20.00	Other sporting, hunting or target-shooting shotguns, including combination shotgun- rifles	30%	kg and u	15%
9303.30.00	Other sporting, hunting or target-shooting rifles	30%	kg and u	15%
9303.90.00	Other:			
9303.90.10	Very pistols and other devices designed to project only signal flares; line-throwing guns	Free	kg and u	15%
9303.90.90	Other	30%	kg and u	15%
9304.00.00	Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 93.07.	30%	kg and u	15%
93.05	Parts and accessories of articles of headings 93.01 to 93.04.			
9305.10.00	Of revolvers or pistols Of shotguns or rifles of heading 93.03:	30%	kg	15%
9305.21.00	Shotgun barrels	30%	kg	15%
9305.29.00	Other	30%	kg	15%
9305.91.00	Other: Of military weapons of heading 93.01	30%	kg	15%
9305.99.00	Other	30%	kg	15%
93.06	Bombs, grenades, torpedoes, mines, missiles, and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads. Shotgun cartridges and parts thereof; air gun pellets:			
9306.21.00	Cartridges	20%	kg	15%
9306.29.00	Other:			
9306.29.10	Parts	5%	kg	15%
9306.29.90	Other	20%	kg	15%
9306.30.00	Other cartridges and parts thereof:			
9306.30.10	Parts	5%	kg	15%
9306.30.20	Other	5%	kg	15%
9306.30.90	Other	20%	kg	15%
9306.90.00	Other	20%	kg	15%
9307.00.00	Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor.	20%	kg	15%



SECTION XX

MISCELLANEOUS MANUFACTURED ARTICLES

CHAPTER 94

FURNITURE; BEDDING, MATTRESSES, MATTRESS SUPPORTS, CUSHIONS AND SIMILAR STUFFED FURNISHINGS; LAMPS AND LIGHTING FITTINGS, NOT ELSEWHERE SPECIFIED OR INCLUDED; ILLUMINATED SIGNS, ILLUMINATED NAME-PLATES AND THE LIKE; PREFABRICATED BUILDINGS

Notes

1. This Chapter does not cover:
 - (a) Pneumatic or water mattresses, pillows or cushions, of Chapter 39, 40 or 63;
 - (b) Mirrors designed for placing on the floor or ground (for example, cheval-glasses (swing-mirrors)) of heading 70.09;
 - (c) Articles of Chapter 71;
 - (d) Parts of general use as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39), or safes of heading 83.03;
 - (e) Furniture specially designed as parts of refrigerating or freezing equipment of heading 84.18; furniture specially designed for sewing machines (heading 84.52);
 - (f) Lamps or lighting fittings of Chapter 85;
 - (g) Furniture specially designed as parts of apparatus of heading 85.18 (heading 85.18), of headings 85.19 to 85.21 (heading 85.22) or of headings 85.25 to 85.28 (heading 85.29);
 - (h) Articles of heading 87.14;
 - (ij) Dentists' chairs incorporating dental appliances of Heading 90.18 or dentists' spittoons (heading 90.18);
 - (k) Articles of Chapter 91 (for example, clocks and clock cases); or
 - (l) Toy furniture or toy lamps or lighting fittings (heading 95.03), billiard tables or other furniture specially constructed for games (heading 95.04), furniture for conjuring tricks or decorations (other than electric garlands) such as Chinese lanterns (heading 95.05).

2. The articles (other than parts) referred to in headings 94.01 to 94.03 are to be classified in those headings only if they are designed for placing on the floor or ground.

The following are, however, to be classified in the above-mentioned headings even if they are designed to be hung, to be fixed to the wall or to stand one on the other:

- (a) Cupboards, bookcases, other shelved furniture and unit furniture;
 - (b) Seats and beds.
3. (A) In headings 94.01 to 94.03 references to parts of goods do not include references to sheets or slabs (whether or not cut to shape but not combined with other parts) of glass (including mirrors), marble or other stone or of any other material referred to in Chapter 68 or 69.

(B) Goods described in heading 94.04, presented separately, are not to be classified in heading 94.01, 94.02 or 94.03 as parts of goods.
4. For the purposes of heading 94.06, the expression "prefabricated buildings" means buildings which are finished in the factory or put up as elements, presented together, to be assembled on site, such as housing or worksite accommodation, offices, schools, shops, sheds, garages or similar buildings.



HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
94.01	Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof.			
9401.10.00	Seats of a kind used for aircraft	0%	kg and u	5%
9401.20.00	Seats of a kind used for motor vehicles:			
9401.20.10	Seats of a kind used for motor vehicles as a child restraint	0%	kg and u	5%
9401.20.90	Other seats of a kind used for motor vehicles	20%	kg and u	15%
9401.30.00	Swivel seats with variable height adjustment	20%	kg and u	15%
9401.40.00	Seats other than garden seats or camping equipment, convertible into beds	20%	kg and u	15%
	Seats of cane, osier, bamboo or similar materials:			
9401.51.00	Of bamboo or rattan	20%	kg and u	15%
9401.59.00	Other	20%	kg and u	15%
	Other seats, with wooden frames:			
9401.61.00	Upholstered	20%	kg and u	15%
9401.69.00	Other	20%	kg and u	15%
	Other seats, with metal frames:			
9401.71.00	Upholstered	20%	kg and u	15%
9401.79.00	Other	20%	kg and u	15%
9401.80.00	Other seats	20%	kg and u	15%
9401.90.00	Parts	20%	Kg	15%
94.02	Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements; parts of the foregoing articles.			
9402.10.00	Dentists', barbers' or similar chairs and parts thereof	0%	kg	15%
9402.90.00	Other	20%	kg	15%
94.03	Other furniture and parts thereof.			
9403.10.00	Metal furniture of a kind used in offices	10%	kg	15%
9403.20.00	Other metal furniture:			
9403.20.10	Of a kind used in schools, churches and laboratories	10%	kg	15%
9403.20.90	Other	10%	kg	15%
9403.30.00	Wooden furniture of a kind used in offices	10%	kg and u	15%
9403.40.00	Wooden furniture of a kind used in the kitchen	10%	kg and u	15%
9403.50.00	Wooden furniture of a kind used in the bedroom	10%	kg and u	15%
9403.60.00	Other wooden furniture:			
9403.60.10	Of a kind used in schools, churches and laboratories	10%	kg and u	15%
9403.60.90	Other	10%	kg and u	15%
9403.70.00	Furniture of plastics:			
9403.70.10	Of a kind used in offices	10%	kg	15%
9403.70.20	Of a kind used in schools, churches and laboratories	10%	kg	15%
9403.70.90	Other	10%	kg	15%
9403.80.00	Furniture of other materials, including cane, osier, bamboo or similar materials:			
9403.81.00	Of bamboo or rattan:			

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
9403.81.10	Of a kind used in offices	10%	kg	15%
9403.81.20	Of a kind used in schools, churches and laboratories	10%	kg	15%
9403.81.90	Other	10%	kg	15%
9403.89.00	Other:			
9403.89.10	Of a kind used in offices	10%	kg	15%
9403.89.20	Of a kind used in schools, churches and laboratories	10%	kg	15%
9403.89.90	Other	10%	kg	15%
9403.90.00	Parts	10%	kg	15%
94.04	Mattresses supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered.			
9404.10.00	Mattress supports	20%	kg and u	15%
	Mattresses:			
9404.21.00	Of cellular rubber or plastics, whether or not covered	20%	kg and u	15%
9404.29.00	Of other materials	20%	kg and u	15%
9404.30.00	Sleeping bags	20%	kg and u	15%
9404.90.00	Other	20%	kg and u	15%
94.05	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included.			
9405.10.00	Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares	5%	kg and u	15%
9405.20.00	Electric table, desk, bedside or floor-standing lamps	5%	kg and u	15%
9405.30.00	Lighting sets of a kind used for Christmas trees	5%	kg and u	15%
9405.40.00	Other electric lamps and lighting fittings	0%	kg	15%
9405.50.00	Non-electrical lamps and lighting fittings	0%	kg	15%
9405.60.00	Illuminated signs, illuminated name-plates and the like	20%	kg and u	15%
	Parts:			
9405.91.00	Of glass	0%	kg	15%
9405.92.00	Of plastics	0%	kg	15%
9405.99.00	Other	0%	kg	15%
9406.00.00	Prefabricated buildings.			
9406.00.10	Of wood	0%	kg	15%
9406.00.20	Of aluminium	0%	kg	15%
9406.00.30	Of steel	0%	kg	15%
9406.00.90	Other	0%	kg	15%

CHAPTER 95

TOYS, GAMES AND SPORTS REQUISITES; PARTS AND ACCESSORIES THEREOF

Notes

1. This Chapter does not cover:
 - (a) Candles (heading 34.06);
 - (b) Fireworks or other pyrotechnic articles of heading 36.04;
 - (c) Yarns, monofilament, cords or gut or the like for fishing, cut to length but not made up into fishing lines, of Chapter 39, heading 42.06 or Section XI;
 - (d) Sports bags or other containers of heading 42.02, 43.03 or 43.04;
 - (e) Sports clothing or fancy dress, of textiles, of Chapter 61 or 62;
 - (f) Textile flags or bunting, or sails for boats, sailboats or land craft, of Chapter 63;
 - (g) Sports footwear (other than skating boots with ice or roller skates attached) of Chapter 64, or sports headgear of Chapter 65;
 - (h) Walking-sticks, whips, riding-crops or the like (heading 66.02), or parts thereof (heading 66.03);
 - (ij) Unmounted glass eyes for dolls or other toys, of heading 70.18;
 - (k) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
 - (l) Bells, gongs or the like of heading 83.06;
 - (m) Pumps for liquids (heading 84.13), filtering or purifying machinery and apparatus for liquids or gases (heading 84.21), electric motors (heading 85.01), electric transformers (heading 85.04) or radio remote control apparatus (heading 85.26);
 - (n) Sports vehicles (other than bobsleighs, toboggans and the like) of Section XVII;
 - (o) Children's bicycles (heading 87.12);
 - (p) Sports craft such as canoes and skiffs (Chapter 89), or their means of propulsion (Chapter 44 for such articles made of wood);

- (q) Spectacles, goggles or the like, for sports or outdoor games (heading 90.04);
 - (r) Decoy calls or whistles (heading 92.08);
 - (s) Arms or other articles of Chapter 93;
 - (t) Electric garlands of all kinds (heading 94.05);
 - (u) Racket strings, tents or other camping goods, or gloves, mittens and mitts (classified according to their constituent material); or
 - (v) Tableware, kitchenware, toilet articles, carpets and textile floor coverings, apparel, bed linen, table linen, toilet linen, kitchen linen and similar articles having a utilitarian function (classified according to their constituent material).
2. This Chapter includes articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.
 3. Subject to Note 1 above, parts and accessories, which are suitable for use solely or principally with articles of this Chapter are to be classified with those articles.
 4. Subject to the provisions of Note 1 above, heading 9503.00 applies, *inter alia*, to articles of this heading combined with one or more items, which cannot be considered as sets under the terms of General Interpretative Rule 3 (b) and which, if presented separately, would be classified in other headings, provided the articles are put up together for retail sale and the combinations have the essential character of toys.
 5. Heading 9503.00 does not cover articles, which, on account of their design, shape or constituent material, are identifiable as intended exclusively for animals, for example, “pet toys” (classification in their own appropriate heading).

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
(95.01)				
(95.02)				
95.03.00	Tricycles, scooters, pedal cars and similar wheeled toys, dolls carriages, dolls other toys; reduced-size (“scale”) models and similar recreational models, working or not; puzzles of all kinds.			
9503.00.10	Tricycles, scooters, pedal cars and similar wheeled toys	20%	kg	15%
9503.00.20	Dolls carriages	20%	kg	15%
9503.00.30	Dolls	20%	kg	15%
9503.00.40	Reduced-size (scale) models and similar recreational models	20%	kg	15%
9503.00.50	Puzzles of all kinds	20%	kg and u	15%
9503.00.90	Other	20%	kg and u	15%
95.04	Articles for funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment.			
9504.10.00	Video games of a kind used with a television receiver	20%	kg	15%
9504.20.00	Articles and accessories for billiards of all kinds	20%	kg	15%
9504.30.00	Other games, operated by coins, banknotes Bank cards, tokens or by other means of payment, other than bowling alley equipment	20%	kg and u	15%
9504.40.00	Playing cards	20%	kg and u	15%
9504.90.00	Other:			
9504.90.10	Draught and chess boards	20%	kg and u	15%
9504.90.90	Other	20%	kg and u	15%
95.05	Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes.			
9505.10.00	Articles for Christmas festivities:			
9505.10.10	Artificial Christmas trees	20%	kg	15%
9505.10.90	Other	20%	kg	15%
9505.90.00	Other	20%	kg	15%
95.06	Articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table-tennis) or outdoor games, not specified or included elsewhere in this Chapter; swimming pools and paddling pools.			
	Snow-skis and other snow-ski equipment:			
9506.11.00	Skis	0%	kg and 2u	15%
9506.12.00	Ski-fastening (ski-bindings)	0%	kg	15%
9506.19.00	Other	0%	kg	15%
	Water-skis, surf-boards, sailboards and other water-sport equipment:			
9506.21.00	Sailboards	0%	kg and u	15%
9506.29.00	Other	0%	kg and u	15%
	Golf clubs and other golf equipment:			

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
9506.31.00	Clubs, complete	0%	kg and u	15%
9506.32.00	Balls	0%	kg and u	15%
9506.39.00	Other	0%	kg	15%
9506.40.00	Articles and equipment for table tennis	0%	kg	15%
9506.51.00	Tennis, badminton or similar rackets, whether or not strung: Lawn-tennis rackets, whether or not strung	0%	kg and u	15%
9506.59.00	Other	0%	kg and u	15%
9506.61.00	Balls, other than golf balls and table-tennis balls: Lawn-tennis balls	0%	kg and u	15%
9506.62.00	Inflatable:			
9506.62.10	For soccer	0%	kg and u	15%
9506.62.90	Other	0%	kg and u	15%
9506.69.00	Other	0%	kg and u	15%
9506.70.00	Ice skates and roller skates, including skating boots with skates attached Other:	0%	kg and 2u	15%
9506.91.00	Articles and equipment for general physical exercise, gymnastic or athletics:			
9506.91.10	For gymnastics	0%	kg	15%
9506.91.20	For athletics	0%	kg	15%
9506.91.90	Other	0%	kg	15%
9506.99.00	Other:			
9506.99.10	For cricket	0%	kg	15%
9506.99.20	For soccer, other than other soccer balls	0%	kg	15%
9506.99.30	For lawn tennis, other than lawn-tennis rackets	0%	kg	15%
9506.99.40	Swimming pools and paddling pools	0%	kg	15%
9506.99.90	For other sports or other outdoor games	0%	kg	15%
95.07	Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy "birds" (other than those of heading 92.08 or 97.05.00) and similar hunting or shooting requisites.			
9507.10.00	Fishing rods	Free	kg and u	15%
9507.20.00	Fish-hooks, whether or not snelled	Free	kg	15%
9507.30.00	Fishing reels	Free	kg and u	15%
9507.90.00	Other:			
9507.90.10	Other fishing tackle	Free	kg and u	15%
9507.90.90	Other	20%	kg and u	15%
95.08	Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses, traveling menageries and traveling theatres.			
9508.10.00	Travelling circuses and traveling menageries	20%	kg	15%
9508.90.00	Other	20%	kg	15%

CHAPTER 96

MISCELLANEOUS MANUFACTURED ARTICLES

Notes

1. This Chapter does not cover:
 - (a) Pencils for cosmetic or toilet use (Chapter 33);
 - (b) Articles of Chapter 66 (for example, parts of umbrellas or walking-sticks);
 - (c) Imitation jewellery (heading 71.17);
 - (d) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
 - (e) Cutlery or other articles of Chapter 82 with handles or other parts of carving or moulding materials; heading 96.01 or 96.02 applies, however, to separately presented handles or other parts of such articles;
 - (f) Articles of Chapter 90 (for example, spectacle frames (heading 90.03), mathematical drawing pens (heading 90.17), brushes of a kind specialised for use in dentistry or for medical, surgical or veterinary purposes (heading 90.18));
 - (g) Articles of Chapter 91 (for example, clock or watch cases);
 - (h) Musical instruments or parts or accessories thereof (Chapter 92);
 - (i) Articles of Chapter 93 (arms and parts thereof);
 - (j) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings);
 - (k) Articles of Chapter 95 (toys, games, sports requisites): or
 - (l) Works of art, collectors' pieces or antiques (Chapter 97).
2. In heading 9602.00 the expression "vegetable or mineral carving material" means:
 - (a) Hard seeds, pips, hulls and nuts and similar vegetable materials of a kind used for carving (for example, corozo and dom);
 - (b) Amber, meerschaum, agglomerated amber and agglomerated meerschaum, jet and mineral substitutes for jet.
3. In heading 96.03 the expression "prepared knots and tufts for broom or brush making" applies only to unmounted knots and tufts of animal hair,

vegetable fibre or other material, which are ready for incorporation without division in brooms or brushes, or which require only such further minor processes as trimming to shape at the top, to render them ready for such incorporation.

4. Articles of this Chapter, other than those of headings 96.01 to 96.06 or 96.15, remain classified in the Chapter whether or not composed wholly or partly of precious metal or metal clad with precious metal, of natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed). However, headings 96.01 to 96.06 and 96.15 include articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
96.01	Worked ivory, bone, tortoise-shell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding).			
9601.10.00	Worked ivory and articles of ivory	20%	kg	15%
9601.90.00	Other:			
9601.90.10	Articles	20%	kg	15%
9601.90.90	Other	20%	kg	15%
9602.00	Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading 35.03) and articles of unhardened gelatin.			
9602.00.10	Articles	20%	kg	15%
9602.00.90	Other	20%	kg	15%
96.03	Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees).			
9603.10.00	Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles Tooth brushes, shaving brushes, hair brushes, nail brushes, eyelash brushes and other toilet brushes for use on the person, including such brushes constituting parts of appliances:	20%	kg and u	15%
9603.21.00	Tooth brushes, including dental- plate brushes	0%	kg and u	5%
9603.29.00	Other	20%	kg and u	15%
9603.30.00	Artists' brushes, writing brushes and similar brushes for the application of cosmetics:			

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
9603.30.10	Artists' brushes	5%	kg and u	15%
9603.30.20	Writing brushes	5%	kg and u	15%
9603.30.90	Other	20%	kg and u	15%
9603.40.00	Paint, distemper, varnish or similar brushes (other than brushes of sub heading 9603.30); paint pads and rollers:			
9603.40.10	Paint brushes	15%	kg and u	15%
9603.40.90	Other	15%	kg and u	15%
9603.50.00	Other brushes constituting parts of machines, appliances or vehicles	5%	kg and u	15%
9603.90.00	Other:			
9603.90.10	Feather dusters	20%	kg and u	15%
9603.90.20	Scrubbing brushes	20%	kg and u	15%
9603.90.30	Brooms and mops for sweeping roads and floors	20%	kg and u	15%
9603.90.40	Other brushes for household use	20%	kg and u	15%
9603.90.50	Prepared knots and tufts for broom or brush making	15%	kg and u	15%
9603.90.90	Other	5%	kg and u	15%
9604.00	Hand sieves and hand riddles.			
9604.00.10	Hand sieves	5%	kg and u	15%
9604.00.20	Hand riddles	5%	kg and u	15%
9605.00.00	Travel sets for personal toilet, sewing or shoe or clothes cleaning.	20%	kg and u	15%
96.06	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks.			
9606.10.00	Press-fasteners, snap fasteners and press-studs and parts therefor Buttons:	5%	kg	15%
9606.21.00	Of plastics, not covered with textile material	5%	kg	15%
9606.22.00	Of base metal, not covered with textile material	5%	kg	15%
9606.29.00	Other	5%	kg	15%
9606.30.00	Button moulds and other parts of buttons; button blanks	5%	kg	15%
96.07	Slide fasteners and parts thereof.			
	Slide fasteners:			
9607.11.00	Fitted with chain scoops of base metal	15%	kg	15%
9607.19.00	Other	15%	kg	15%
9607.20.00	Parts:			
9607.20.10	Continuous chain	5%	kg	15%
9607.20.90	Other	5%	kg	15%
96.08	Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 96.09.			
9608.10.00	Ball point pens	0%	kg and u	15%

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
9608.20.00	Felt tipped and other porous-tipped pens and markers	0%	kg and u	15%
	Fountain pens, stylograph pens and other pens:			
9608.31.00	Indian ink drawing pens	0%	kg and u	15%
9608.39.00	Other	0%	kg and u	15%
9608.40.00	Propelling or sliding pencils	0%	kg and u	15%
9608.50.00	Sets of articles from two or more of the foregoing sub-headings	0%	kg and u	15%
9608.60.00	Refills for ball point pens, comprising the ballpoint and ink-reservoir	0%	kg and u	15%
	Other:			
9608.91.00	Pen nibs and nib points	0%	kg and u	15%
9608.99.00	Other:			
9608.99.10	Pen-holders, pencil-holders and similar holders	0%	kg	15%
9608.99.20	Barrels and covers for ball point pens	0%	kg	15%
9608.99.90	Other	0%	kg	15%
96.09	Pencils (other than pencils of heading 96.08), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks.			
9609.10.00	Pencils and crayons, with leads encased in a rigid sheath:			
9609.10.10	Writing or drawing pencils	0%	kg	15%
9609.10.20	Crayons	0%	kg	15%
9609.20.00	Pencil leads, black or colored	0%	kg	15%
9609.90.00	Other:			
9609.90.10	Writing or drawing chalks	0%	kg	15%
9609.90.90	Other	0%	kg	15%
9610.00.00	Slates and boards, with writing or drawing surfaces, whether or not framed.			
9610.00.10	Writing or drawing boards	10%	kg	15%
9610.00.90	Other	5%	kg	15%
9611.00	Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing stocks and hand printing sets incorporating such composing sticks.			
9611.00.10	Rubber stamps	20%	kg	15%
9611.00.90	Other	20%	kg	15%
96.12	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes.			
9612.10.00	Ribbons:			
9612.10.10	Typewriter ribbons on open spools	5%	kg and u	15%
9612.10.90	Other	5%	kg and u	15%
9612.20.00	Ink-pads	5%	kg and u	15%
96.13	Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks.			

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
9613.10.00	Pocket lighters, gas fuelled, non-refillable	20%	kg and u	15%
9613.20.00	Pocket lighters, gas fuelled, refillable	20%	kg and u	15%
9613.80.00	Other lighters	20%	kg and u	15%
9613.90.00	Parts	20%	kg	15%
9614.00	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof.	20%	kg	15%
96.15	Combs, hair-slides and the like, hair-pins, curling pins, curling grips, hair-curlers and the like, other than those of heading 85.16, and parts thereof.			
	Combs, hair-slides and the like:			
9615.11.00	Of hard rubber or plastics:			
9615.11.10	Combs	20%	kg	15%
9615.11.20	Hair slides and the like	20%	kg	15%
9615.19.00	Other:			
9615.19.10	Combs	20%	kg	15%
9615.19.20	Hair slides and the like	20%	kg	15%
9615.90.00	Other:			
9615.90.10	Hairpins	20%	kg	15%
9615.90.90	Other	20%	kg	15%
96.16	Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations.			
9616.10.00	Scent sprays and similar toilet sprays, and mounts and heads therefor	20%	kg	15%
9616.20.00	Powder-puffs and pads for the application of cosmetics or toilet preparations	20%	kg	15%
9617.00.00	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners.	20%	kg	15%
9618.00.00	Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing.	5%	kg	15%

SECTION XXI

WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES

CHAPTER 97

WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES

Notes

1. This Chapter does not cover;
 - (a) Unused postage or revenue stamps, postal stationery (stamped paper) or the like, of heading 49.07;
 - (b) Theatrical scenery, studio back-cloths or the like, of painted canvas (heading 59.07) except if they may be classified in heading 97.06; or
 - (c) Pearls, natural or cultured, or precious or semi-precious stones (headings 71.01 to 71.03).
2. For the purposes of heading 9702.00.00, the expression "original engravings, prints and lithographs" means impressions produced directly, in black and white or in colour, of one or of several plates wholly executed by hand by the artist, irrespective of the process or of the material employed by him, but not including any mechanical or photomechanical process.
3. Heading 9703.00.00 does not apply to mass-produced reproductions or works of conventional craftsmanship of a commercial character, even if these articles are designed or created by artists.
4. (A) Subject to Notes 1 to 3, articles of this Chapter are to be classified in this Chapter and not in any other Chapter of the Nomenclature.

(B) Heading 9706.00.00 does not apply to articles of the preceding headings of this Chapter.
5. Frames around paintings, drawings, pastels, collages or similar decorative plaques, engravings, prints or lithographs are to be classified with those articles, provided they are of a kind and of a value normal to those articles. Frames, which are not of a kind or of a value normal to the articles referred to in this Note, are to be classified separately.

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
97.01	Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 4906.00 and other than hand-painted or hand-decorated manufactured articles; collages and similar decorative plaques.			
9701.10.00	Paintings, drawings and pastels:			
9701.10.10	Paintings	5%	kg and u	15%
9701.10.20	Drawings and pastels	5%	kg and u	15%
9701.90.00	Other	5%	kg	15%
9702.00.00	Original engravings, prints and lithographs.	5%	kg and u	15%
9703.00.00	Original sculptures and statuary, in any material.	5%	kg and u	15%
9704.00.00	Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper), and the like, used or unused, other than those of heading 49.07.	5%	Kg	15%
9705.00.00	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest.	5%	Kg	15%
9706.00.00	Antiques of an age exceeding one hundred years.	5%	Kg	15%



CHAPTER 98

USED PERSONAL AND HOUSEHOLD EFFECTS

Notes

This heading applies only to unaccompanied, used household and personal effects and does not apply to new items of any description or goods imported for resale, trade or other commercial purposes.

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
98.98.02.00	Used personal and Household Effects	0%	kg	5%



LIST OF CONDITIONAL DUTY EXEMPTIONS

Explanatory Note

The List of Conditional Duty Exemptions contains the goods, which Member States may exempt from duty under the CARICOM Common External Tariff when such goods are imported by persons, enterprises or organisations in the circumstances, or for the purposes specified in the List.



RULES GOVERNING THE APPLICATION OF THE LIST OF CONDITIONAL DUTY EXEMPTIONS

1. A Member State may refuse to grant full duty exemption for any good eligible therefor under the List and may choose instead to apply a level of import tariff on such good not higher than that provided in the Schedule of Tariff Rates.
2. In a number of cases (for example, in connection with shipping and aircraft, for health, governmental, social and cultural purposes), while the scope of the duty exemption has been specified, each Member State is free to approve the beneficiaries (whether the individual, the institution or the organisation) of the exemption.
3. The reference in the List to goods for the use of international organisations or their personnel is understood to include inter-governmental organisations operating within the Common Market pursuant to an agreement in force between such organisations and the Government of one or more Member States.
4.
 - (a) Where the goods produced by an enterprise do not meet the qualifying conditions set down with respect to those goods in Schedule II to the Common Market Annex to the Treaty, that enterprise will not qualify for exemption from duty with regard to the materials utilised in the production of those goods;
 - (b) This Rule will not apply to goods, which are produced for export to third countries;
 - (c) The Rule will have effect only with regard to concessions approved following entry into force;

- (d) This Rule will enter into force concurrently with the entry into force of the amended Common Market Origin rules established by the Council in July 1990, and the agreement by the Council with respect to the amendment of the Harmonised Scheme for Fiscal Incentives to take account of the provisions of this rule.
5. (a) The items set down in Part I of the List of Ineligibles appended to this List of Conditional Duty Exemptions shall not be eligible for exemption or reduction of duty where they are imported for use in Industry, Agriculture, Forestry, Fisheries and Mining, except:
- when the item is imported for use in new investment or substantial expansion; or
 - when the item is provided by a country or an international institution in the context of development finance with a view to assisting the economic development of the importing Member State, and when the agreement between the importing Member State and the donor country or international institution requires sourcing from a particular extra-regional source on a concessional duty basis;
- (b) The items set down in Part I and Part II of the List of Ineligibles appended to this List of Conditional Duty Exemptions shall not be eligible for exemption or reduction of duty where they are imported for use in the circumstances contemplated in Section XI - For Other Approved Purposes (excluding 23 - Goods [including foodstuff] imported for used in rehabilitation or relief following natural disaster, as approved by the Competent Authority), except that this ineligibility will not apply where the Competent Authority is satisfied that the items are gifts or have been provided on a concessional basis.

List of Conditional Duty Exemptions

I. FOR INDUSTRY, AGRICULTURE, FISHERIES, FORESTRY AND MINING

- (i) Machinery and Equipment, and parts thereof, including equipment for the transportation of goods, and materials for use in approved industry, as approved by the Ministry of Commerce;
- (ii) Machinery and equipment, and parts thereof and materials for use in agriculture (including livestock and poultry), fisheries (including aquaculture) and forestry, as approved by the Ministry of Agriculture;
- (iii) Machinery and equipment, and parts thereof and materials for use in mining (including the exploration, exploitation and storage of geothermal energy), as approved by the Competent Authority.

II. FOR PURPOSES CONNECTED WITH TOURISM

- (i) Building materials for first installation of approved hotels, guest houses and other facilities and attractions and approved renovations and extensions;
- (ii) Equipment and appliances for initial equipping of approved hotels and for approved extensions and renovations;
- (iii) Equipment for use in sports and recreational activities as approved by the Ministry of Sports.

III. FOR SHIPPING

- (i) Boats engaged in Inter-Regional trade and coastal services, as approved by the Ministry of Communications;
- (ii) The following goods for use on such boats:
 - (a) Boat and navigation equipment;
 - (b) Sail canvas;
 - (c) Marine Engines, and Fuel and lubricants;
- (iii) Navigation aids.

IV. FOR APPROVED PURPOSES CONNECTED WITH AIRCRAFT

- (i) Aircraft, component parts, accessories, instruments, ground and technical equipment and motor vehicles for aircraft services and operations including air clubs approved by the Competent Authority;

Provided such ground and technical equipment and motor vehicles are imported for use within the limits of an airport;

- (ii) Fuel and lubricants for aircraft services and operations approved by the Competent Authority.

V. FOR EDUCATIONAL, SPORT AND CULTURAL PURPOSES

- (i) Supplies, equipment, instruments and apparatus, tools, books (including wordbooks and activity books), specimens illustrative of natural history and other sciences, for approved educational and cultural institutions and purposes including for museums, zoos and historical societies;
- (ii) Materials for the construction, renovation and extension of approved educational and cultural institutions;
- (iii) Equipment, Gear and supplies for sports (including Gymnasium), as approved by the Competent Authority;
- (iv) Academic robes admitted as such by the Ministry of Education.

VI. FOR HEALTH

- (i) Equipment and vehicles; drugs, medical, surgical and laboratory supplies for approved hospitals and veterinary institutions including approved institutions providing out-patients' health care, on a sign certificate of the Chief medical officer;
- (ii) Materials for the construction, furnishing, replacement or extension of approved hospitals and veterinary institutions including approved institutions offering out-patient' health care and furnishings for such health care facilities, on a sign certificate of the Chief medical officer;
- (iii) Hearing aids, crutches, manual and motorized wheelchairs, trusses, colostomy bags, and similar appliances and apparatus, and identifiable spare parts for the relief of permanent bodily disablement, including reading matter and articles specifically designed for the blind; upon the Certificate of the Chief Medical Officer;
- (iv) Other goods catering to the needs of the mentally-or physically handicapped and admitted as such by the Ministry of Health;
- (v) Tools of trade for the disabled, admitted by the Ministry of Health;
- (vi) Ambulances.

VII. FOR GOVERNMENT AND GOVERNMENTAL PURPOSES

- A. Goods including motor vehicles, imported by or for the use of:
 - (a) The Central Government;
 - (b) Any municipality, local government authority or other public body or institution approved by the Competent Authority;
 - (c) Persons including public and contact officers approved by the Competent Authority.
- B. Goods imported under special bilateral arrangements, as approved by the Competent Authority.
- C. Goods imported by or for the use of the Governor.
- D. Goods imported by or for the use of the Chief Minister.

VIII. FOR MILITARY FORCES

Arms, ammunition, uniforms accoutrements, and equipment, including musical instruments imported by and for the use of any Volunteer force, Cadet Force or Rifle Association as approved by the Competent Authority.

IX. FOR DIPLOMATIC MISSIONS, INTERNATIONAL ORGANISATIONS AND PERSONNEL

- (i) Goods including motor vehicles for use of any Mission or Consulate or the members thereof, to the extent provided by the Vienna Convention on Diplomatic Relations, 1961 or the Vienna Convention on Consular Relations, 1963;
- (ii) Goods including motor vehicles for the use of any international organization or personnel of that organization pursuant to an agreement in force between the organization and the Government of a Montserrat.

X. FOR MOVEMENT OF PERSONS

Exemption for Passengers

- (i) The personal effects of a passenger, carried in his baggage or on his person which he might reasonably be expected to carry with him for his own regular and private use, which are so declared and passed as such by the proper Officer and which, in the case of the personal effects of a passenger eighteen years old and over, may include:
 - (1) (a) Wine or spirits not exceeding 40 ozs in all, and
 - (b) Tobacco, not exceeding half a pound;
 - (c) Cigars, not exceeding fifty in number; or
 - (d) Cigarettes, not exceeding two hundred in number;
 - (2) Goods to the aggregate value of US\$250.00 belonging to a passenger, including a passenger under eighteen years old (18) which accompany that passenger, and were acquired abroad by him for his personal or household use or as souvenirs or gifts and which the Comptroller is satisfied are not for sale;

Provided that:

- (a) a passenger shall not be entitled to the exemption granted in respect of alcoholic beverages or tobacco products in excess of the quantities specified in sub paragraph (1);
- (b) a passenger may only claim the allowance once a year;
- (c) used implements, instruments and tools of profession, trade, occupation or employment of a passenger, which accompany that passenger, or imported by that passenger within three months before or after the arrival of the passenger or within such further period as the Comptroller may allow, which are not intended for sale, gift or exchange and which are declared to have been in the use and possession of that passenger for a period of at least one year, are exempt.

- (ii) Exemption under this item shall not apply to:
- (1) arms and ammunition, except service weapons being carried by a member of an armed force entitled to carry such arms on his person;
 - (2) personal and household effects, admitted as such by the Comptroller which accompany a passenger and are for his personal use and not for sale, gift or exchange and are declared to have been in the use and possession of the passenger for at least one year;
 - (3) personal and household effects imported within three months before or after the arrival of a passenger, or within such further period as the Comptroller shall in the circumstances deem reasonable, provided that the articles would have been exempted from import duty had they been imported under subparagraph (1) or (2);
 - (4) personal effects, not being merchandise, of persons domiciled in the State that have died abroad.

XI. FOR OTHER APPROVED PURPOSES

- (i) Instruments, apparatus, equipment and materials including records and tapes for radio and television broadcasting, imported by or on behalf of any radio or television broadcasting company approved by the Cabinet;
- (ii) Amateur radio equipment for use by holders of valid licenses granted by the Ministry of Communications, to keep, install, erect or use on amateur wireless transmitter;
- (iii) Goods made from sea-island cotton and bearing the mark or trademark of the West Indies Sea Island Cotton Association;
- (iv) Motor spirit, industrial machinery and transport equipment for use in under-developed and interior areas, as approved by the Competent Authority;
- (v) Patterns and samples, cut, mutilated or otherwise spoiled to the satisfaction of the Customs Authorities so as to render them unmerchantable;
- (vi) Advertising material having no commercial value;
- (vii) Cups, medals, shields and similar trophies not being articles of general utility, proved to the satisfaction of the Customs Authorities to be specially imported for bestowal as honorary distinction's or prizes or when won aboard or sent by donors resident abroad;
- (viii) Provided that the articles are not imported or stocked for purposes of trade;

- (ix) Artificial flowers, miniature flags, buttons, brooches and similar small emblems imported for sale for the purpose of providing funds in aid of any institution or charitable purpose approved by the Competent Authority;
- (x) Materials, vehicles and equipment imported by any person for the purpose of carrying out any works in pursuance of any contract between such person and the Government of Montserrat where the Competent Authority is satisfied that such materials and equipment is necessary for the performance of such contract and that such contract provides that such materials and equipment shall be exempt from import duties of customs;

Provided that on the completion of such works the importer shall be liable to pay existing rates of duty on all material not used up and on all equipment and vehicles unless such materials, vehicles or equipment are re-exported;

- (xi) All goods which are made available free of charge by a country or an international institution, or by an individual or group of individuals, with a view to assisting the economic development of Montserrat, as approved by Competent Authority;
- (xii) Goods including motor vehicles, imported by or for the use of religious bodies, on the signed declaration of the head of the religious body, as approved by the Ministry of Ecclesiastical Affairs;
- (xiii) Containers or coverings in which articles not liable to ad valorem duty are imported, provided they are the usual or proper containers or coverings for such goods;
- (xiv) Uniforms and equipment imported by and for the use of Boy Scouts, Boys Brigade and Girl Guides Associations and such other youth associations as may be approved by the Ministry of Community Development, Social Affairs, Youth and Sports;
- (xv) Goods imported by or for the use of any office or bureau for meteorological observation, or any institution engaged in scientific, medical or technical research including instruments, apparatus and equipment for geological or topographical purposes, as approved by the Competent Authority;
- (xvi) Goods imported by or on behalf of charitable, welfare service organisations, as approved by the Competent Authority;
- (xvii) Regalia, accoutrements, books and stationery imported by Friendly Societies registered by laws as approved by the Competent Authority;
- (xviii) Protective clothing and protective equipment imported by or on behalf of industrial concerns which the Competent Authority is satisfied will be used solely by industrial workers for personal protection from occupational hazards;
- (xix) Goods including motor vehicles and parts, imported by or for the use of public utilities, as approved by the Competent Authority;

- (xx) Supplies, equipment, instruments and apparatus for the recovery and restoration of archaeological sites and artifacts, as approved by the Competent Authority;
- (xxi) Goods imported by or for the use of Workers' Organizations, as approved by the Competent Authority;
- (xxii) Clothing donated for the use of indigent school children, as approved by the Competent Authority;
- (xxiii) Fire-fighting and fire-detecting equipment, vehicles, materials and apparatus, as approved by the Competent Authority;
- (xxiv) Films, filmstrips, microfilms and sound recordings of an educational, scientific or cultural character produced by the United Nations or any of its specialized agencies;
- (xxv) Tombstones and memorials engraved with an inscription in commemoration of a deceased person;
- (xxvi) Goods (including foodstuff) imported for use in rehabilitation or relief following natural disaster, as approved by the Competent Authority;
- (xxvii) For Energy Conservation -
 - (1) apparatus or machinery designed to produce motive power, heat, light or electricity through the utilization of renewable sources of energy;
 - (2) apparatus designed to conserve on the use of electricity and other sources of energy, as approved by the Ministry of Planning;
- (xxviii) Goods of all kinds (including labels) which -
 - (1) are imported by or on behalf of a producer or manufacturer exclusive for use as packaging, wrapping or containers for the packaging of any local product or manufacture; or
 - (2) will be used exclusively in the manufacture or repair of packaging, wrapping or containers for such packing and will form part of them,

subject to such condition as to the keeping or rendering of accounts in respect of the use or disposal of such goods as the Comptroller may require;
- (xxix) Food and foodstuffs, furniture, equipment and supplies imported by the Golden Years Foundation providing they are important for use in the Golden Years home for the Aged.”

Made by the Governor acting on the advice of Cabinet this 7th day of September, 2012.


Cabinet Secretary

Published by exhibition at the Cabinet Secretary's Office, Farara Plaza, Brades this 18th day of September, 2012.


Cabinet Secretary