

SECTION 1
LIVE ANIMALS; ANIMAL PRODUCTS

Notes:

1. Any reference in this Section to 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 1
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 or 03.08;
 - (b) Cultures of micro-organisms and other products of heading 30.02; and
 - (c) Animals of heading 95.08.

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
01.01		Live horses, asses, mules and hinnies.		
		- Horses:		
	01012100	-- Pure-bred breeding animals	10%	U
	01012900	-- Other	10%	“
	01013000	- Asses:		
	01013010	-- Pure-bred breeding animals	10%	“
	01013090	-- Other	10%	“
	01019000	- Other	10%	“
01.02		Live bovine animals.		
		- Cattle:		
	01022100	-- Pure-bred breeding animals	Nil	“
	01022900	-- Other	10%	“
		- Buffal:		
	01023100	-- Pure-bred breeding animals	Nil	“
	01023900	-- Other	10%	“
	01029000	- Other	10%	“
01.03		Live swine.		
	01031000	- Pure-bred breeding animals	10%	“
		- Other:		“
	01039100	-- Weighing less than 50kg	10%	“
	01039200	-- Weighing 50kg or more	10%	“
01.04		Live sheep and goats.		
	01041000	- Sheep		
	01041010	-- Pure-bred breeding animals	Nil	“
	01041090	-- Other	10%	“
	01042000	- Goats:		
	01042010	--- Pure-bred breeding animals	Nil	“
	01042020	--- Male Goats	10%	“
	01042090	--- Other	10%	“
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 185g:		
	01051100	-- Fowls of species <i>Gallus domesticus</i>	Nil	“
	01051200	-- Turkeys	Nil	“
	01051300	-- Ducks	10%	“
	01051400	-- Geese	10%	“
	01051500	-- Guinea fowls	10%	“
		- Other:		
	01059400	-- Fowls of species <i>Gallus domesticus</i> .	10%	“
	01059900	-- Other	10%	“

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
01.06		Other Live Animals.		
		- Mammals:		
		-- Primates:		
	01061100	--- Monkeys	10%	U
	01061110	--- Gazelle	10%	“
	01061120	--- Other	10%	“
	01061190	-- Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia); seals, sea lions and walrus (mammals of the suborder pinnipedia)	10%	“
	01061200	-- Camels and other camelids (camelidae) :		
	01061300	--- Camels (male)	10%	“
	01061310	--- Camels (Female)	10%	“
	01061320	--- Camels (Female) Unproductive	10%	“
	01061330	--- Camels hajn	10%	“
	01061340	--- Other	10%	“
	01061390	-- Rabbits and hares	10%	“
	01061400	-- Other:		
	01061900	--- Cats	10%	“
	01061910	--- Dogs	10%	“
	01061920	--- Foxes	10%	“
	01061930	--- Other	10%	“
	01061990	- Reptiles (Including snakes and turtles):		
	01062000	--- Crocodile	10%	“
	01062010	--- Nile monitor	10%	“
	01062020	--- Snakes	10%	“
	01062030	--- Turtles	10%	“
	01062040	--- Dabb lizard	10%	“
	01062050	--- Chameleon	10%	“
	01062060	--- Other	10%	“
	01062090	- Birds :		
		-- Birds of prey:		
	01063100	--- Secretary Bird	10%	“
	01063110	--- Other	10%	“
	01063190	-- Psittaciformes (Including parrots, parakeets, macaws and cockatoos)	10%	“
	01063200	-- Ostriches; emus (Dromaius novaehollandiae)	10%	“
	01063300	-- Other :		
	01063900	--- Demoiselle crane	10%	“
	01063910	--- Crowned sandgrouse	10%	“
	01063920	--- turtle dove	10%	“
	01063930	--- dove	10%	“
	01063940	--- Common quail	10%	“
	01063950	--- Other	10%	“
	01063990	- Insects:		
	01064100	-- Bees	10%	“
	01064900	-- Other	10%	“
	01064910	--- Frog	10%	“
	01064990	--- Other	10%	“
	01069000	- Other	10%	“

CHAPTER 2
MEAT AND EDIBLE MEAT OFFAL

Notes:

1. This Chapter does not cover:

- (a) Products of the kinds described in heading 02.01 to 02.08 or 02.10. unfit or unsuitable for human consumption;
- (b) Edible, non-living insects (heading 04.10);
- (c) Guts, bladders or stomachs of animals (heading 05.04) or animal blood (heading 05.11 or 30.02); or
- (d) Animals fat, other products of heading 02.09 (Chapter 15).

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
02.01	02011000	Meat of bovine animals, fresh or chilled. - Carcasses and half-carcasses	10%	Kg
	02012000	- Other cuts with bone in	10%	"
	02013000	- Boneless	10%	"
02.02	02021000	Meat of bovine animals, frozen. - Carcasses and half carcasses	10%	"
	02022000	- Other cut with bone in	10%	"
	02023000	- Boneless	10%	"
02.03		Meat of swine, fresh, chilled or frozen. - Fresh or chilled:		
	02031100	-- Carcasses and half-carcasses	10%	"
	02031200	-- Hams, shoulders and cuts thereof, with bone in	10%	"
	02031900	-- Other	10%	"
		- Frozen:		
	02032100	-- Carcasses and half-carcasses	10%	"
	02032200	-- Hams, shoulders and cuts thereof with bovine in	10%	"
	02032900	-- Other	10%	"
02.04	02041000	Meat of sheep or goats, fresh, chilled or frozen. - Carcasses and half-carcasses of lamb, fresh or chilled	10%	"
		- Other meat of sheep, fresh or chilled:		
	02042100	-- Carcasses and half-carcasses	10%	"
	02042200	-- Other cuts with bone in	10%	"
	02042300	-- Boneless	10%	"
	02043000	- Carcasses and half-carcasses of lamp, frozen	10%	"
		- Other meat of sheep, frozen:		
	02044100	-- Carcasses and half-carcasses	10%	"
	02044200	-- Other cuts with bone in	10%	"
	02044300	-- Boneless	10%	"
	02045000	- Meat of goats	10%	"
02.05	02050000	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.	10%	"
02.06		Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen.		
	02061000	- Of bovine animals Fresh or chilled	10%	"
		- Of bovine animals, frozen:		
	02062100	-- Tongues	10%	"
	02062200	-- livers	10%	"
	02062900	-- Other	10%	"
	02063000	- Of swine, fresh or chilled	10%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
02.07	02064100	- Of swine frozen: -- Livers	10%	Kg
	02064900	-- Other	10%	"
	02068000	- Other, fresh or chilled	10%	"
	02069000	- Other, frozen	10%	"
		Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen.		
		- Of fowls of the species <i>Gallus domesticus</i> :		
	02071100	-- Not cut in pieces, fresh or chilled	10%	"
	02071200	-- Not cut in pieces, frozen	10%	"
	02071300	-- Cuts and offal, fresh or chilled	10%	"
	02071400	-- Cuts and offal frozen	10%	"
		- Of turkeys:		
	02072400	-- Not cut in pieces, fresh or chilled	10%	"
	02072500	-- Not cut in pieces, frozen	10%	"
	02072600	-- Cuts and offal, fresh or chilled	10%	"
	02072700	-- Cuts and offal frozen	10%	"
		- Of ducks:		
	02074100	-- Not cut in pieces, fresh or chilled	10%	"
	02074200	-- Not cut in pieces, frozen	10%	"
	02074300	-- Fatty livers, fresh or chilled	10%	"
	02074400	-- Other, fresh or chilled	10%	"
	02074500	-- Other, Frozen	10%	"
		- Of geese:		
	02075100	-- Not cut in pieces, fresh or chilled	10%	"
	02075200	-- Not cut in pieces, frozen	10%	"
	02075300	-- Fatty livers, fresh or chilled	10%	"
	02075400	-- Other, fresh or chilled	10%	"
	02075500	-- Other, Frozen	10%	"
	02076000	- Of guinea fowls	10%	"
02.08		Other meat and edible meat offal, fresh, chilled or frozen.		
	02081000	Of rabbits or hares	10%	"
	02083000	- Of primates	10%	"
	02084000	- Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walrus (mammals of the suborder Pinnipedia)	10%	"
	02085000	- Of reptiles (including snakes and turtles)	10%	"
	02086000	- Of camels and other camelids (camelidae):		
	02086010	--- Meat, fresh, chilled or frozen.	10%	"
	02086090	--- Other meat and edible meat offal, fresh, chilled or frozen.	10%	"
	02089000	- Other	10%	"
02.09		Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked.		
	02091000	- Of pigs	10%	"
	02099000	- Other	10%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
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:		
	02101100	-- Hams, shoulders and cuts thereof, with bone in	10%	Kg
	02101200	-- Bellies (streaky) and cuts thereof	10%	“
	02101900	-- Other	10%	“
	02102000	- Meat of bovine animals	10%	“
		- Other including edible flours and meals of meat or meat of offal:		
	02109100	-- Of primates	10%	“
	02109200	-- Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnipedia)	10%	“
	02109300	-- Of reptiles (including snakes and turtles)	10%	“
	02109900	-- Other	10%	“

CHAPTER 3
FISH AND CRUSTACEANS, MOLLUSCS AND OTHER
AQUATIC INVERTEBRATES

Notes:

1. This Chapter does not cover:
 - (a) mammals (heading No. 01.06);
 - (b) Meat of mammals of heading 01.06 (heading 02.08 or 02.10);
 - (c) Fish (including livers, roes and milt thereof), or crustaceans, molluscs of 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); or
 - (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.
3. Headings 03.05 to 03.08 do not cover flours, meals and pellets, fit for human consumption (heading 03.09).

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
03.01		Live fish.		
	03011100	-- Freshwater	10%	Kg
	03011900	-- Other	10%	"
		- Other live fish:		
	03019100	-- 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>)	10%	"
	03019200	-- Eels (<i>Anguilla</i> spp.)	10%	"
	03019300	-- Carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.)".	10%	"
	03019400	--Atlantic an Pacific bluefin Tunas (<i>Thunnus thynnus</i> , <i>Thynnus orientalis</i>)	10%	"
	03019500	-- Southern bluefin tunas (<i>Thunnus maccoyii</i>)	10%	"
	03019900	-- Other	10%	"
03.02		Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04.		
		- Salmonidae, excluding edible fish offal of subheading 0302.91 to 0302.99:		
	03021100	-- 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>)	10%	"
	03021300	-- 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 rhodrus</i>)	10%	"
	03021400	-- Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	10%	"
	03021900	-- Other	10%	"
		- Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>), excluding edible fish offal of subheading: 0302.91 to 0302.99:		
	03022100	-- Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> <i>Hippoglossus stenolepis</i>)	10%	"
	03022200	-- Plaice (<i>Pleuronectes platessa</i>)	10%	"
	03022300	-- Sole (<i>Solea</i> spp.)	10%	"
	03022400	-- Turbots (<i>Psetta maxima</i>)".	10%	"
	03022900	-- Other	10%	"
		- Tunas (of the genus <i>Thunnus</i>), skipjack tuna (stripe-bellied bonito) (<i>Katsuwonus pelamis</i>) , excluding edible fish offal of subheadings 0302.91 to 0302.99 :		
	03023100	-- Albacore or longfinned tunas (<i>Thunnus alalunga</i>)	10%	"
	03023200	-- Yellowfin tunas (<i>Thunnus albacares</i>)	10%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
	03023300	-- Skipjack tuna (<i>stripe-bellied bonito</i>) (<i>Katsuwonus pelamis</i>).	10%	Kg
	03023400	-- Bigeye tunas (<i>Thunnus albacares</i>)	10%	"
	03023500	-- Atlantic and Pacific bluefin tunas (<i>Thunnus thunnus</i> , <i>Thunnus orientalis</i>)	10%	"
	03023600	-- Southern bluefin tunas (<i>Thunnus maccoyii</i>)	10%	"
	03023900	-- Other	10%	"
		- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), anchovies (<i>Engraulis</i> spp.), sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>), mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>), Indian mackerels (<i>Rastrelliger</i> spp.), seerfishes (<i>Scomberomorus</i> spp.), jack and horse mackerel (<i>Trachurus</i> spp.), jacks, crevalles (<i>Caranx</i> spp.), cobia (<i>Rachycentron canadum</i>), silver pomfrets (<i>Pampus</i> spp.), Pacific saury (<i>Cololabis saira</i>), spp. scard (<i>Decapterus</i> spp.) capelin (<i>maloutus villosus</i>), swordfish (<i>Xiphias gladius</i>), K awakawa (<i>euthynnus affinis</i>), bonitos (<i>Sarda</i> spp.), marlins, sailfishes, spearfish (<i>Istiophoridae</i>), excluding edible fish offal of subheading 0302.91. to 0302.99:		
	03024100	-- Herring (<i>clupea harengus</i> , <i>clupea pallasii</i>)	10%	"
	03024200	-- Anchovies (<i>Engraulis</i> spp.),	10%	"
	03024300	-- Sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardienlla (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>),	10%	"
	03024400	-- Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	10%	"
	03024500	-- Jack and horse mackerel (<i>Trachurus</i> spp.)	10%	"
	03024600	-- Cobia (<i>Rachycentron canadum</i>)	10%	"
	03024700	-- Swordfish (<i>Xiphias gladi</i>)	10%	"
	03024900	-- Other	10%	"
		- Fish of the families Bregmacerotidae, Eulichthyidae, Gadidae, Macrouridae, Melanonidae, Merrluclidae Moridae and Muraenolepididae, excluding edible fish offal of subheading 0302.91. to 0302.99:		
	03025100	- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	10%	"
	03025200	-- Haddock (<i>Melanogrammus aeglefinus</i>)	10%	"
	03025300	-- Coalfish (<i>Pollachius virens</i>)	10%	"
	03025400	-- Hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.)	10%	"
	03025500	-- Alaska Pollock (<i>Theragra chalcogramma</i>)	10%	"
	03025600	-- Blue whittings (<i>Micromesistius poutassou</i> , <i>Micromesistius australis</i>)	10%	"
	03025900	-- Other	10%	"
		- Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictiurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Cereusius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla cetie</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.), excluding edible fish offal of subheading 0302.91. to 0302.99:		
	03027100	--Tilapias (<i>Oreochromis</i> spp.)	10%	"
	03027200	-- Catfish (<i>Pangasius</i> spp., <i>Siluris</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)	10%	"
	03027300	-- Carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hupophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.)"	10%	"
	03027400	-- Eels (<i>Anguilla</i> spp.)	10%	"
	03027900	-- Other	10%	"
		- Other fish, excluding edible fish offal of subheading 0302.91. to 0302.99:"		
	03028100	-- Dogfish and other sharks	10%	"
	03028200	-- Rays and skates (<i>Rajidae</i>)	10%	"
	03028300	-- Toothfish (<i>Dissostichus</i> spp.)	10%	"
	03028400	-- Seabass (<i>Dicentrarchus</i> spp.)	10%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
03.03	03028500	-- Seabream (Sparidae)	10%	Kg
	03028900	-- Other	10%	"
		- Livers, roes milt, fish fins, heads, tails, maws and other edible fish offal:		
	03029100	-- Livers, roes and milt	10%	"
	03029200	-- Shark fins	10%	"
	03029900	-- Other	10%	"
		Fish, frozen, excluding fish fillets and other fish meat of heading 03.04.		
		- Salmonidae, excluding edible fish offal of subheading 0303.91 to 0303.99		
	03031100	-- Sockeye salmon (red salmon) (<i>Oncorhynchus nerka</i>)	10%	"
	03031200	-- Other Pacific Salmon (<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>)	10%	"
	03031300	-- Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	10%	"
	03031400	-- 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>)	10%	"
	03031900	-- Other	10%	"
		-- Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.), excluding edible offal of subheading 0303.91 to 0303.99.":		
	03032300	--Tilapias (<i>Oreochromis</i> spp.)	10%	"
	03032400	-- Catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)	10%	"
	03032500	-- Carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Megalobrama</i> spp.)"	10%	"
	03032600	-- Eels (<i>Anguilla</i> spp.)	10%	"
	03032900	-- Other	10%	"
		- Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>), excluding edible fish offal of subheading 0303.91 to 0303.99."		
	03033100	-- Halibut (<i>Reinhardtius hippoglossoides</i> , <i>hippoglossus hippoglossus</i> , <i>hippoglossus stenolepis</i>)	10%	"
	03033200	-- Plaice (<i>Pleuronectes platessa</i>)	10%	"
	03033300	-- Sole (<i>Solea</i> spp.)	10%	"
	03033400	-- Turbots (<i>Psetta maxima</i>)	10%	"
	03033900	-- Other	10%	"
		- Tunas (of the genus <i>Thunnus</i>), skipjack tuna (stripe - bellied bonito) (<i>Katsuwonus pelamis</i>), excluding edible fish offal of subheadings 0303.91 to 0303.99 :		
	03034100	-- Albacore or longfinned tunas (<i>Thunnus alalunga</i>)	10%	"
	03034200	-- Yellowfin tunas (<i>Thunnus albacores</i>)	10%	"
	03034300	-- Skipjack tuna (stripe-bellied bonito) (<i>Katsuwonus pelamis</i>).	10%	"
	03034400	-- Bigeye tunas (<i>Thunnus obesus</i>)	10%	"
	03034500	-- Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i>), <i>Thunnus orientalis</i>)	10%	"
	03034600	-- Southern Bluefin tunas (<i>Thunnus maccoyii</i>)	10%	"
	03034900	-- Other	10%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
03.04		- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), anchovies (<i>Engraulis</i> spp.), sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>), mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>), Indian mackerels (<i>Rastrelliger</i> spp.), seerfishes (<i>Scomberomorus</i> spp.), jack and horse mackerel (<i>Trachurus</i> spp.), jacks, crevalles (<i>Caranx</i> spp.), cobia (<i>Rachycentron canadum</i>), silver pomfrets (<i>Pampus</i> spp.), Pacific saury (<i>Cololabis saira</i>), scads (<i>Decapterus</i> spp.), capelin (<i>Mallotus villosus</i>), swordfish (<i>Xiphias gladius</i>), Kawakawa (<i>Euthynnus affinis</i>), bonitos (<i>Sarda</i> spp.), marlins, sailfishes, spearfish (<i>Istiophoridae</i>), excluding edible fish offal of subheading 0303.91 to 0303.99:		
	03035100	-- Herring (<i>clupea haringas</i> , <i>clupea pallasii</i>)	10%	Kg
	03035300	-- Sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>)	10%	"
	03035400	-- Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	10%	"
	03035500	-- Jack and horse mackerel (<i>Trachurus</i> spp.)	10%	"
	03035600	-- Cobia (<i>Rachycentron canadum</i>)	10%	"
	03035700	-- Swordfish (<i>Xiphias gladius</i>)	10%	"
	03035900	-- Other	10%	"
		- Fish of the families Bregmacrotidae, Euclichthyidae Gadidae,, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding edible fish offal of subheading 0303.91 to 0303.99:"		
	03036300	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	10%	"
	03036400	--Haddock (<i>Melanogrammus aeglefinus</i>)	10%	"
	03036500	-- Coalfish (<i>Pollachius virens</i>)	10%	"
	03036600	--Hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.)	10%	"
	03036700	-- Alaska Pollock (<i>Theragra chalcogramma</i>).	10%	"
	03036800	--Blue whittings (<i>Micromesistius poutassou</i> , <i>Micromesistius australis</i>)	10%	"
	03036900	-- Other	10%	"
		- Other fish, excluding edible fish offal of subheading 0303.91 to 0303.99:"		
	03081000	-- Dogfish and other sharks	10%	"
	03038200	-- Rays and skates (<i>Rajidae</i>)	10%	"
	03038300	-- Tooth fish (<i>Dissostichus</i> Spp.)	10%	"
	03038400	-- Seabass (<i>Dicentrarchus</i> spp.)	10%	"
	03038900	-- Other	10%	"
		- Livers, roes, Milt, Fish fins, Heads, Tails, Maws and other edible fish offal:		
	03039100	-- Livers , roes and milt	10%	"
	03039200	-- Shark fins	10%	"
	03039900	-- Other	10%	"
		Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.		
		- Fresh or chilled fillets of tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangatius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.),carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophtalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngdon piceus</i>), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.):"		
	03043100	- Tilapias (<i>Oreochromis</i> spp.)	10%	"
	03043200	-- Catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)	10%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
	03043300	-- Nile Perch (<i>Lates niloticus</i>)	10%	Kg
	03043900	-- Other	10%	"
	03044100	- Fresh or chilled fillets of other fish: -- 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>Huchohucho</i>)	10%	"
	03044200	-- 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>)	10%	"
	03044300	-- Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>)	10%	"
	03044400	-- Fish of the families <i>Bregmacrotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i>	10%	"
	03044500	-- Swordfish (<i>Xiphias gladius</i>)	10%	"
	03044600	-- Toothfish (<i>Dissostichus</i> spp.)	10%	"
	03044700	-- Dogfish and other shark	10%	"
	03044800	-- Rays and skater (<i>Rajidae</i>)	10%	"
	03044900	-- Other	10%	"
	03045100	- Other, fresh or chilled: -- Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)	10%	"
	03045200	-- Salmonidae	10%	"
	03045300	-- Fish of the families <i>Bregmanerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i>	10%	"
	03045400	-- Sword fish (<i>Xiphias gladius</i>)	10%	"
	03045500	-- Tooth fish (<i>Dissostichus</i> Spp.)	10%	"
	03045600	-- Dogfish and other sharks	10%	"
	03045700	-- Rays and skates (<i>Rajida</i>)	10%	"
	03045900	-- Other	10%	"
		- Frozen fillets of tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.):		
	03046100	-- Tilapias (<i>Oreochromis</i> spp.)	10%	"
	03046200	-- Catfish (<i>Pangasius</i> spp., <i>Siluris</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)	10%	"
	03046300	-- Nile Perch (<i>Lates niloticus</i>)	10%	"
	03046900	-- Other	10%	"
		- Frozen fillets of fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidsae</i> , <i>Merlucciidae</i> , <i>Moriidae</i> and <i>Muraenolepididae</i> :		
	03047100	-- Cod (<i>Gadus morhua</i> , <i>gadus agac</i> , <i>gadus macrocephalus</i>)	10%	"
	03047200	-- Haddock (<i>Malanogrammus aeglefinus</i>)	10%	"
	03047300	-- Coalfish (<i>Pollachius Virens</i>)	10%	"
	03047400	-- Hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.)	10%	"
	03047500	-- Alaska Pollock (<i>Theragra chalcogramma</i>).	10%	"
	03047900	-- Other	10%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
03.05	03048100	- Frozen fillets of other fish: -- Pacific salamon (Oncorhynchus nerka, Oncorhynchus gorbusha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, and Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)	10%	Kg
	03048200	-- Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	10%	"
	03048300	-- Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae)	10%	"
	03048400	-- Swordfish (Xiphias gladius)	10%	"
	03048500	-- Toothfish (Dissostichus Spp.)	10%	"
	03048600	-- Herrings (Clupea harengus, Clupea pallasii)	10%	"
	03048700	-- Tunas (of the genus Thunnus) , skipjack tuna (stripe-bellied bonito) (Katsuwonus pelamis).	10%	"
	03048800	-- Dogfish ,other shark , rays and skates (Rajidae)."	10%	"
	03048900	-- Other	10%	"
		- Other, frozen:		"
	03049100	-- Swardfish (Xiphias gladius)	10%	"
	03049200	-- Tooth fish (Dissostichus Spp.)	10%	"
	03049300	-- Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni , Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.)	10%	"
	03049400	-- Alaska Pollack "(Theragra chalcogramma)."	10%	"
	03049500	-- Fish of the families Bregmaceroideae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, other than Alaska Pollock (Theragra chalcogramma).	10%	"
	03049600	--Dogfish and other sharks	10%	"
	03049700	--Rays and skates (Rajidae)".	10%	"
	03049900	-- Other	10%	"
		Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process.		
	03052000	- Livers, roes and milt of fish, dried, smoked, salted or in brine	10%	"
	03053100	- Fish fillets, dried, salted or in brine, but not smoked: -- Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.)".	10%	"
	03053200	-- Fish of the families Bregmaneroidae, Euclichthyidae Gadidae, Macrouridae Melanonidae, Merlucciidae Moridae and Muraenolepididae	10%	"
	03053900	-- Other	10%	"
		- Smoked fish, including fillets, other than edible fish offal:		
	03054100	-- Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbusha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic Salmon (Salmo salar) and Danube salmon (Hucho hucho).	10%	"
	03054200	-- Herrings (Clupea harengus, Clupea pallasii).	10%	"
	03054300	-- Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster).	10%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
03.06	03054400	-- Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)".	10%	Kg
	03054900	-- Other - Dried fish, other than edible fish offal, whether or not salted but not smoked:	10%	"
	03055100	-- Cod (<i>Gadus morhua</i> , <i>Godus ogac</i> , <i>Godus macrocephalus</i>)	10%	"
	03055200	-- Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)	10%	"
	03055300	-- Fish of the families Bregmaceridae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, other than cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	10%	"
	03055400	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), anchovies (<i>Engraulis</i> spp.), sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>), mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>), Indian mackerels (<i>Rastrelliger</i> spp.), seerfishes (<i>Scomberomorus</i> spp.), jack and horse mackerel (<i>Trachurus</i> spp.), jacks, crevalles (<i>Caranx</i> spp.), cobia (<i>Rachycentron canadum</i>), silver pomfrets (<i>Pampus</i> spp.), Pacific saury (<i>Cololabis saira</i>), scads (<i>Decapterus</i> spp.), capelin (<i>Mallotus villosus</i>), swordfish (<i>Xiphias gladius</i>), Kawakawa (<i>Euthynnus affinis</i>), bonitos (<i>Sarda</i> spp.), marlins, sailfishes, spearfish (<i>Istiophoridae</i>)".	10%	"
	03055900	-- Other:		
	03055910	--- Fsinh (Salted dried fish)	10%	"
	03055920	--- Kajeek (Dried fish)	10%	"
	03055930	--- Mleoha (Salted dried fish)	10%	"
	03055990	--- Other - Fish, salted but not dried or smoked and fish in brine, other than edible fish offal:	10%	"
	03056100	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	10%	"
	03056200	-- Cod (<i>Gadus morhua</i> , <i>Godus ogac</i> , <i>Godus macrocephalus</i>)	10%	"
	03056300	-- Anchovies (<i>Engraulis</i> spp.)	10%	"
	03056400	-- Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)".	10%	"
	03056900	-- Other - Fish fins, heads, tails, maws and other edible fish offal:	10%	"
	03057100	-- Shark fins	10%	"
	03057200	-- Fish heads, tails and maws	10%	"
	03057900	-- Other Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine ; smoked crustaceans , whether in shell or not , whether or not cooked before or during the smoking process; crustaceans , in shell, cooked by steaming or by boiling in water , whether or not chilled , frozen , dried , salted or in brine.	10%	"
	03061100	-- Rock lobster and other sea crawfish (<i>Palmurus</i> spp., <i>Panulirus</i> spp., <i>Jasus</i> spp.)	10%	"
	03061200	-- Lobsters (<i>Homarus</i> spp.)	10%	"
	03061400	-- Crabs	10%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
03.07	03061500	-- Norway lobsters (<i>Nephrops norvegicus</i>)	10%	Kg
	03061600	-- Cold-water shrimps and prawns (<i>Pandalus</i> spp., <i>Crangon crangon</i>)	10%	"
	03061700	-- Other shrimps and prawns	10%	"
	03061900	-- Other.	10%	"
		- Live, fresh or chilled:		
	03063100	-- Rock lobster and other sea crawfish (<i>Palinurus</i> spp., <i>Panulirus</i> spp., <i>Jasus</i> spp.)	10%	"
	03063200	-- Lobsters (<i>Homarus</i> spp.)	10%	"
	03063300	-- Crabs	10%	"
	03063400	-- Norway lobsters (<i>Nephrops norvegicus</i>)	10%	"
	03063500	-- Cold-water shrimps and prawns (<i>Pandalus</i> spp., <i>Crangon crangon</i>)	10%	"
	03063600	-- Other shrimps and prawns	10%	"
	03063900	-- Other.	10%	"
		- Other :		
	03069100	-- Rock lobster and other sea crawfish (<i>Palinurus</i> spp., <i>Panulirus</i> spp., <i>Jasus</i> spp.)	10%	"
	03069200	-- Lobsters (<i>Homarus</i> spp.)	10%	"
	03069300	-- Crabs	10%	"
	03069400	-- Norway lobsters (<i>Nephrops norvegicus</i>)	10%	"
	03069500	-- Shrimps and prawns	10%	"
	03069900	-- Other.	10%	"
		Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine ; smoked molluscs , whether in shell or not , whether or not cooked before or during the smoking process.		
		- Oysters:		
	03071100	-- Live, fresh or chilled	10%	"
	03071200	-- Frozen	10%	"
	03071900	-- Other:		
	03071910	--- Cockle (bivalve)	10%	"
	03071990	--- Other	10%	"
		- Scallops and other molluscs of the family <i>Pectinidae</i> :		
	03072100	-- Live, fresh or chilled	10%	"
	03072200	-- Frozen	10%	"
	03072900	-- Other".	10%	"
		- Mussels (<i>Mytilus</i> spp., <i>Perna</i> spp.):		
	03073100	-- Live, fresh or chilled	10%	"
	03073200	-- Frozen	10%	"
	03073900	-- Other	10%	"
		- Cuttle fish (<i>sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepiola</i> spp.) and squid (<i>Ommastrephes</i> spp., <i>Loligo</i> spp., <i>Nototodarus</i> spp., <i>Sepiotethis</i> spp.)		
	03074200	-- Live, fresh or chilled	10%	"
	03074300	-- Frozen	10%	"
	03074900	-- Other.	10%	"
		Octopus (<i>Octopus</i> spp.):		
	03075100	-- Live, fresh or chilled	10%	"
	03075200	-- Frozen	10%	"
	03075900	-- Other	10%	"
	03076000	- Snails other than sea snails	10%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
03.08		- Clams, cockles and ark shell (families Arcidae, Arctidae, Cardiidae, Donacidae, Hiatellidae, Mactridae, Mesodesmatidae, Myidae, Semelidae, Solecurtidae, Solenidae, Tridacnidae and Veneridae):		
	03077100	-- Live, fresh or chilled	10%	Kg
	03077200	-- Frozen	10%	"
	03077900	-- Other	10%	"
		- Abalone (Haliotis spp.) and stromboid conchs (Strombus spp.):		
	03078100	-- Live, fresh or chilled abalone (Haliotis spp.) -	10%	"
	03078200	-- Live, fresh or chilled stromboid conchs (Strombus spp.)	10%	"
	03078300	-- Frozen abalone (Haliotis spp.)	10%	"
	03078400	-- Frozen stromboid conchs (Strombus spp.)	10%	"
	03078700	-- Other abalone (Haliotis spp.)	10%	"
	03078800	-- Other stromboid conchs (Strombus spp.)".	10%	"
		- Other:".		
	03079100	-- Live, fresh or chilled	10%	"
	03079200	-- Frozen	10%	"
	03079900	-- Other:		
	03079910	-- Shells	10%	"
	03079990	--- Other	10%	"
		Aquatic invertebrates other than crustaceans and molluscs , live, fresh, chilled , frozen , dried , salted or in brine ; smoked aquatic invertebrates other than crustaceans and molluscs , whether or not cooked before or during the smoking process.		
		- Sea cucumbers (Stichopus japonicus,Holothuroidea):		
	03081100	-- Live, fresh or chilled	10%	"
	03081200	-- Frozen	10%	"
	03081900	-- Other	10%	"
		- Sea urchins (Stronoylocentrotus spp., Paracentrotus lividus, Loxechinus albus, Echichinus esculentus):		
	03082100	-- Live, fresh or chilled	10%	"
	03082200	-- Frozen	10%	"
	03082900	-- Other	10%	"
0309	03083000	- Jellyfish (Rhopilema spp.)	10%	"
	03089000	- Other	10%	"
		Flours, meals and pellets of fish, crustaceans, molluscs and other aquatic invertebrates, fit for human consumption.		
	03091000	- Of fish	10%	"
	03099000	Other".	10%	"

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 04.03, yogurt may be concentrated or flavoured and may contain added sugar or other sweetening matter, fruit, nuts, cocoa, chocolate, spices, coffee or coffee extracts, plants, parts of plants, cereals or bakers' wares, provided that any added substance is not used for the purpose of replacing, in whole or in part, any milk constituent, and the product retains the essential character of yogurt."
3. 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 milk-fat 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 milk-fat as the only fat in the product, with a milk-fat content of 39% or more but less than 80% by weight.
4. Products obtained by the concentration of whey and with the addition of milk or milk-fat are to be classified as cheese in heading No. 04.06 provided that they have the three following characteristics:
 - (a) a dry matter content, by weight, of at least 70% but not exceeding 85%; and
 - (b) they are moulded or capable of being moulded.
 - (c) a milk-fat content, by weight of the dry matter, of 5% or more;
5. This Chapter does not cover:
 - (a) Non-living insects, unfit for human consumption (heading 05.11);
 - (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).
 - (c) Products obtained from whey, containing by weight more than 95% lactose, expressed as anhydrous lactose calculated on the dry matter (heading 17.02);
 - (d) Products obtained from milk by replacing one or more of its natural constituents (for example, butyric fats) by another substance (for example, oleic fats) (heading 19.01 or 21.06); or".
6. For the purposes of heading 04.10, the term "insects" means edible non-living insects, whole or in parts, Fresh, chilled, frozen, dried, smoked, salted or in brine, as well as flours and meals of insects, fit for Human consumption. However, it does not cover edible non-living insects otherwise prepared or preserved (generally Section IV).

Subheading Note:

1. For the purposes of subheading No. 04041000 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 No. 04051000 the term "butter" does not include dehydrated butter or ghee (subheading 040590).

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
04.01		Milk and cream, not concentrated nor containing added sugar or other sweetening matter.		
	04011000	- Of fat content, by weight, not exceeding 1%	10%	Kg
	04012000	- Of a fat content, by weight, exceeding 1% but not exceeding 6%	10%	"
	04014000	- Of a fat content, by weight, exceeding 6% but not exceeding 10%	10%	"
	04015000	- Of a fat content, by weight exceeding 10%	10%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
04.02		Milk and cream, concentrated or containing added sugar or other sweetening matter.		
	04021000	- In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5%		
	04021010	--- Milk powder	3%	Kg
	04021020	--- Liquid milk	10%	"
	04021090	--- Other	10%	"
		- In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5%.		
	04022100	-- Not containing added sugar or other sweetening matter:		
	04022110	--- For infant use	Nil%	Kg
	04022120	--- Milk powder	3%	"
	04022190	--- Other	10%	"
	04022900	-- Other:		
	04022910	--- Milk powder	3%	"
	04022920	--- Liquid milk	10%	"
	04022930	--- For industrial use	10%	"
	04022990	--- Other	10%	"
		- Other:		
	04029100	-- Not containing added sugar or other sweetening matter	10%	"
	04029900	-- Other:		
	04029910	--- For infant use	Nil	"
	04029990	--- Other	10%	"
04.03		Yogurt; buttermilk, curdled milk and cream, 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.		
	04032000	- Yogurt	10%	"
	04039000	- Other	10%	"
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.		
	04041000	- Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter	10%	"
	04049000	- Other	10%	"
04.05		Butter and other fats and oils derived from milk; dairy spreads.		
	04051000	- Butter:	10%	"
	04051010	--- Cows milk butter	10%	"
	04051090	--- Other	10%	"
	04052000	- Dairy spreads	10%	"
	04059000	- Other:		
	04059010	--- For industrial use	10%	"
	04059020	--- Ghee	10%	"
	04059090	--- Other	10%	"
04.06		Cheese and curd:		
	04061000	- Fresh (unripened or uncured)cheese, including whey cheese and curd	10%	"
	04062000	- Grated or powdered cheese, of all kinds	10%	"
	04063000	- Processed cheese, not grated or powdered	10%	"
	04064000	- Blue-veined cheese and other cheese containing veins produced by penicillium roqueforti	10%	"
	04069000	- Other Cheese:		
	04069010	--- For industrial use	10%	"
	04069020	--- White cheese	10%	"
	04069030	--- String cheese	10%	"
	04069090	--- Other	10%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
04.07		Birds' eggs in shell, fresh, preserved or cooked.		
		- Fertilised eggs incubation:		
	04071100	-- Of fowls of the species Gallus domesticus	Nil	U
	04071900	-- Other	10%	“
		- Other fresh eggs:		
	04072100	-- Of fowls of the species Gallus domesticus	10%	“
	04072900	-- Other	10%	“
	04079000	- Other	10%	“
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:		
	04081100	-- Dried	10%	Kg
	04081900	-- Other	10%	“
		- Other:		
	04089100	-- Dried	10%	“
	04089900	-- Other	10%	“
04.09	04090000	Natural honey.	10%	“
04.10		Insects and other edible products of animal origin, not elsewhere specified or included.	10%	“
	04101000	- Insects	10%	“
	04109000	- Other	10%	“

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, hippotamus, 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 05.11 covers, inter alia, horsehair and horsehair waste, whether or not put up as a layer with or without supporting material.”.

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
05.01	05010000	Human hair, unworked, whether or not washed or scoured; waste of human hair.	10%	Kg
05.02		Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair.		
	05021000	- Pigs', hogs', or boars' bristles and hair and waste thereof	10%	“
	05029000	- Other	10%	“
"05.03"				
05.04	05040000	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked.	10%	“
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.		
	05051000	- Feathers of kind used for stuffing; down	10%	“
	05059000	- Other	10%	“
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.		
	05061000	- Ossein and bones treated with acid	10%	“
	05069000	- Other	10%	“

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
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.		
	05071000	- Ivory, ivory powder and waste:		
	05071010	--- Elephant tusks , powder and waste	10%	Kg
	05071020	--- Hippopotamus teeth , powder and waste	10%	“
	05071030	--- Rhinoceros horns , powder and waste	10%	“
	05071090	--- Other	10%	“
	05079000	- Other	10%	“
05.08	05080000	Coral an similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape powder and waste thereof.	10%	“
"05.09"				
05.10	05100000	Ambergris, castoreum, civet and musk; 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.	10%	“
05.11		Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption.		
	05111000	- Bovine semen	Nil	“
		- Other:		
	05119100	-- Products of fish, or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter(3) :		
	05119110	--- Fish eggs for hatching	Nil	“
	05119190	--- Other	10%	“
	05119900	-- Other:		
	05119910	--- Other semen; embryos for breeding	Nil	“
	05119920	--- Wormcocoons eggs	Nil	“
	05119990	--- Other	10%	“
		NB:		
		Seashells, trex shells or other sea products brought on fishing boats licensed under the Marine Fisheries Act of 1937 are exempt from customs duties.		

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

Note:

1. Subject to the second part of heading 06.01, this Chapter covers only live trees and goods (including seeding 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 No.	H.S. Code	DESCRIPTION	Rate	St. U
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.		
	06011000	- Bulbs, tubers, tuberous roots, corms, crows and rhizomes, dormant	10%	Kg
	06012000	- Bulbs, tubers, tuberous roots, corms, crows and rhizomes, in growth or in flower, chicory plants and roots	10%	“
06.02		Other live plants (including their roots), cuttings and slips; mushroom spawn.		
	06021000	- Unrooted cuttings and slips	Nil	“
	06022000	- Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts	Nil	“
	06023000	- Rhododendrons and azaleas grafted or not	10%	“
	06024000	- Roses, grafted or not	10%	“
	06029000	- Other	10%	“
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:		
	06031100	-- Roses	10%	“
	06031200	-- Carnations	10%	“
	06031300	-- Orchids	10%	“
	06031400	-- Chrysanthemums	10%	“
	06031500	-- Lilies (Lilium spp.)	10%	“
	06031900	-- Other	10%	“
	06039000	- Other	10%	“
06.4		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.		
	06042000	- Fresh	10%	“
	06049000	- Other	10%	“

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).
5. Heading 07.11 applies to vegetables which have been treated solely to ensure their provisional preservation during transport or storage prior to use (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), provided they remain unsuitable for immediate consumption in that state.

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
07.01		Potatoes, fresh or chilled.		
	07011000	- Seed	Nil	Kg
	07019000	- Other	3%	“
07.02	07020000	Tomatoes, fresh or chilled.	3%	“
07.03		Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.		
	07031000	- Onions and shallots:		
	07031010	--- Green onion	3%	“
	07031020	--- Red onion	3%	“
	07031030	--- White onion	3%	“
	07031090	--- Other	3%	“
	07032000	- Garlic:		
	07032010	--- Seed	3%	“
	07032090	--- Other	3%	“
	07039000	- Leeks and other alliaceous vegetables	3%	“
07.04		Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.		
	07041000	- Cauliflowers and broccoli	3%	“
	07042000	- Brussels sprouts	3%	“
	07049000	- Other	3%	“
07.05		Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium</i> spp.), fresh or chilled.		
		- Lettuce:		
	07051100	-- Cabbage lettuce (head lettuce)	3%	“
	07051900	-- Other	3%	“
		- Chicory:		
	07052100	-- Witloof chicory (<i>Cichorium intybus</i> var. <i>foliosum</i>)	3%	“
	07052900	-- Other	3%	“
07.06		Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.		
	07061000	- Carrots and turnips	3%	“
	07069000	- Other	3%	“

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
0707	07070000	Cucumbers and gherkins, fresh and chilled	3%	Kg
07.08		Leguminous vegetables, shelled or unshelled, fresh or chilled.		
	07081000	- Peas (<i>Pisum sativum</i>)	3%	Kg
	07082000	- Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.):		
	07082010	--- <i>phaseolus</i>	3%	“
	07082020	--- green beans	3%	“
	07082090	--- Other	3%	“
	07089000	- Other leguminous vegetables	3%	“
07.09		Other vegetables, fresh or chilled		
	07092000	- Asparagus	3%	“
	07093000	- Aubergines (egg-plants)	3%	“
	07094000	- Celery other than celeriac	3%	“
		- Mushrooms and truffles:		
	07095100	-- Mushrooms of the genus <i>Agaricus</i>	3%	“
	07095200	--Mushrooms of the genus <i>Boletus</i>	3%	“
	07095300	--Mushrooms of the genus <i>Cantharellus</i>	3%	“
	07095400	--Shiitake (<i>Lentinus edodes</i>)	3%	“
	07095500	--Matsutake (<i>Tricholoma matsutake</i> , <i>Tricholoma magnivelare</i> , <i>Tricholoma anatolicum</i> , <i>Tricholoma dulciolens</i> , <i>Tricholoma caligatum</i>)	3%	“
	07095600	--Truffles (<i>Tuber</i> spp.)	3%	“
	07095900	-- Other	3%	“
	07096000	- Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>	3%	“
	07097000	- Spinach, New Zealand spinach and orache spinach (garden spinach)	3%	“
		- Other:		
	07099100	-- Globe artichokes	3%	“
	07099200	-- Olives	3%	“
	07099300	-- Pumpkins, squash and gourds (<i>Cucurbita</i> spp.):		
	07099310	--- pumpkins	3%	“
	07099320	--- Zucchini	3%	“
	07099900	-- Other:		
	07099910	--- green Okra (ladies' fingers)	3%	“
	07099920	--- Armenian cucumber	3%	“
	07099930	--- (Tibsh)	3%	“
	07099990	--- Other	3%	“
07.10		Vegetables (uncooked or cooked by steaming or boiling in water), frozen.		
	07101000	- Potatoes	3%	“
		- Leguminous vegetables, shelled or unshelled:		
	07102100	-- Peas (<i>Pisum sativum</i>)	3%	“
	07102200	-- Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.):		“
	07102210	--- <i>phaseolus</i>	3%	“
	07102220	--- beans	3%	“
	07102900	-- Other	3%	“
	07103000	- Spinach, New Zealand spinach and orache spinach (garden spinach)	3%	“
	07104000	- Sweet corn	3%	“
	07108000	- Other vegetables	3%	“
	07109000	- Mixtures of vegetables	3%	“
07.11		Vegetables provisionally preserved, but unsuitable in that state for immediate consumption.		
	07112000	- Olives	3%	“
	07114000	- Cucumbers and gherkins	3%	“
		- Mushrooms and truffles:		
	07115100	-- Mushrooms of the genus <i>Agaricus</i>	3%	“
	07115900	-- Other	3%	“
	07119000	- Other vegetables; mixtures of vegetables	3%	“

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
07.12		Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.		
	07122000	- Onions	3%	Kg
		- Mushrooms, wood ears (<i>Auricularia</i> spp.) jelly fungi (<i>Tremella</i> spp.) and truffles:		
	07123100	-- Mushrooms of the genus <i>Agaricus</i>	3%	“
	07123200	-- Wood ears (<i>Auricularia</i> spp.)	3%	“
	07123300	-- Jelly fungi (<i>Tremella</i> truffles)	3%	“
	07123400	-- Shiitake (<i>Lentinus edodes</i>)	3%	“
	07123900	-- Other	3%	“
	07129000	- Other vegetables; mixtures of vegetables:		
	07129010	--- Dried Okra (ladies' fingers)	3%	“
07.13	07129020	--- Kaolal	3%	“
	07129090	--- Other	3%	“
		Dried leguminous vegetables, shelled, whether or not skimmed or split.		
	07131000	- Peas (<i>Pisum sativum</i>)	3%	Kg
	07132000	- Chickpeas (garbanzos)	3%	“
		- Beans (<i>vigna</i> spp., <i>Phaseolus</i> spp.):		
	07133100	-- Beans of the species <i>Vigna mungo</i> (L.) Hepper or <i>Vigna radiata</i> (L.) Wilczek		
	07133110	--- Of a kind used for sowing	3%	“
	07133190	--- Other	3%	“
	07133200	-- Small red (Adzuki) beans (<i>Phaseolus</i> or <i>Vigna angularis</i>):		
	07133210	--- Of a kind used for sowing	3%	“
	07133290	--- Other	3%	“
	07133300	-- Kidney beans, including white pea beans (<i>Phaseolus vulgaris</i>):		
	07133310	--- Of a kind used for sowing	3%	“
	07133390	--- Other	3%	“
	07133400	-- Bambara beans (<i>Vigna subterranea</i> or <i>Voandzeia subterranea</i>):		
	07133410	--- Of a kind used for sowing	3%	“
	07133490	--- Other	3%	“
	07133500	-- Cow peas (<i>Vigna subterranea</i>):		
	07133510	--- Of a kind used for sowing	3%	“
	07133590	--- Other	3%	“
	07133900	-- Other	3%	“
	07134000	- Lentils	Nil	“
	07135000	- Broad beans (<i>Vicia faba</i> var. <i>major</i>) and horse beans (<i>Vicia faba</i> var. <i>equine</i> , <i>Vicia faba</i> var. <i>minor</i>):		
	07135010	--- Of a kind used for sowing	3%	“
	07135090	--- Other	3%	“
	07136000	- Pigeon peas (<i>Cajanus cajan</i>):		
	07136010	--- Of a kind used for sowing	3%	“
	07136090	--- Other	3%	“
	07139000	- Other:		
	07139010	--- Of a kind used for sowing	3%	“
	07139090	--- Other	3%	“

Heading No.	H.S. Code	DESCRIPTION	10	St. U
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.		
	07141000	- Manioc (cassava)	3%	“
	07142000	- Sweet potatoes	3%	“
	07143000	- Yams (Dioscorea spp.)	3%	“
	07144000	- Taro (Colocasis spp.)	3%	“
	07145000	- Yautia (Xanthosoma spp.)	3%	“
	07149000	- Other	3%	“
		<u>NB:</u>		
		All seeds are exempt from customs duties, provided that a certificate is submitted from the Ministry of Agriculture, Natural Resources and Livestock according to Article 54 (j) of the Customs Law of 1986 as amended for the year 2010.		

CHAPTER 8
EDIBLE FRUIT AND NUT;
PEEL OF CIRUS 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.
4. Heading 08.12 applies to fruit and nuts which have been treated solely to ensure their provisional Preservation during transport or storage prior touse (for example, by sulphur dioxide gas, in brine, in sulphur water or inother preservative solutions) , provided they remain unsuitable for immediate consumption in that state .

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
08.01		Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.		
		- Coconuts:		
	08011100	-- Desiccated	10%	Kg
	08011200	-- In the inner shell (endocarp)	10%	"
	08011900	-- Other	10%	"
		- Brazil nuts:		
	08012100	-- In shell	10%	"
	08012200	-- Shelled	10%	"
		- Cashew nuts:		
	08013100	-- In shell	10%	"
	08013200	-- Shelled	10%	"
08.02		Other nuts, fresh or dried, whether or not shelled or peeled.		
		- Almonds:		
	08021100	-- In shell	10%	"
	08021200	-- Shelled	10%	"
		- Hazelnuts or filberts (Corylus spp.):		
	08022100	-- In shell	10%	"
	08022200	-- Shelled	10%	"
		- Walnuts:		
	08023100	-- In shell	10%	"
	08023200	-- Shelled	10%	"
		- Chestnuts (Castanea spp.):		
	08024100	-- In shell	10%	"
	08024200	-- Shelled	10%	"
		- Pistachios:		
	08025100	-- In shell	10%	"
	08025200	-- Shelled	10%	"
		- Macadamia nuts:		
	08026100	-- In shell	10%	"
	08026200	-- Shelled	10%	"
	08027000	- Kola nuts (Cola spp.)	10%	"
	08028000	- Areca nuts	10%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
08.03	08029100	- Other:	10%	Kg
	08029200	-- Pine nuts, in shell	10%	“
	08029900	-- Pine nuts, in shelled	10%	“
		-- Other		
		Bananas, including plantains, fresh or dried.		
	08031000	- Plantains	10%	“
	08039000	- Other	10%	“
08.04		Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.		
	08041000	- Dates:		
	08041010	--- (ajwa)	10%	Kg
	08041020	--- Date Barakoeey	10%	“
	08041030	--- Date Gondila	10%	“
	08041090	--- Other	10%	“
	08042000	- Figs	10%	“
	08043000	- Pineapples	10%	“
	08044000	- Avocados	10%	“
	08045000	- Guavas, mangoes and mangosteens:		
	08045010	--- guava	10%	“
	08045020	--- mangoes	10%	“
	08045030	--- Mangosteens	10%	“
08.05		Citrus fruit, fresh or dried.		
	08051000	- Oranges	10%	“
		- Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids:		
	08052100	-- Mandarins (including tangerines and satsumas)	10%	“
	08052200	-- Clementines	10%	“
	08052900	-- Other”.	10%	“
	08054000	- Grapefruit and pomelos.	10%	“
	08055000	- Lemons (Citrus limon, Citrus limonum) and limes (Citrus aurantifolia Citrus latifolia):		
	08055010	--- Fresh Lemon	10%	“
	08055020	--- Dry Lemon	10%	“
	08055090	--- Other	10%	“
	08059000	- Other	10%	“
08.06		Grapes, fresh or dried.		
	08061000	- Fresh	10%	“
	08062000	- Dried	10%	“
08.07		Melons (including watermelons) and papaws (papayas), fresh.		
		- Melons (including watermelons):		
	08071100	-- Watermelons	10%	“
	08071900	-- Other:		
	08071910	--- Melons	10%	“
	08071990	--- Other	10%	“
	08072000	- Papaws (papayas)	10%	“
08.08		Apples, pears and quinces, fresh.		
	08081000	- Apples	10%	“
	08083000	- Pears	10%	“
	08084000	- Quinces	10%	“

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
08.09	08091000	Appricots, cherries, peaches (including nectarines), plums and sloes, fresh.	10%	
		- Apricots	10%	
		- Cherries:		
	08092100	- Sour cherries (Prunus cerasus)	10%	
	08092900	- Other	10%	
	08093000	- Peaches, including nectarines	10%	
	08094000	- Plums and sloes	10%	
08.10		- Other fruit, fresh		
	08101000	- Strawberries	10%	Kg
	08102000	- Raspberries, blackberries, mulberries and loganberries	10%	“
	08103000	- Black, white or red currants and gooseberries	10%	“
	08104000	- Cranberries, bilberries and other fruits of the genus Vaccinium	10%	“
	08105000	- Kiwifruit	10%	“
	08106000	- Durians	10%	“
	08107000	- Persimmons	10%	“
	08109000	- Other :		
	08109010	--- A pomegranate and Litchi	10%	“
	08109090	--- Other	10%	“
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.		
	08111000	- Strawberries	10%	“
	08112000	- Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries	10%	“
	08119000	- Other	10%	“
08.12		Fruit and nuts provisionally preserved , but unsuitable in that state for immediate consumption.		
	08121000	- Cherries	10%	“
	08129000	- Other:		
	08129010	--- Litchi provisionally preserved in sulphur water	10%	“
	08129090	--- Other	10%	“
08.13		Fruit, dried, other than that of headings 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter.		
	08131000	- Apricots	10%	“
	08132000	- Prunes	10%	“
	08133000	- Apples	10%	“
	08134000	- Other fruit	10%	“
	08135000	- Mixtures of nuts or dried fruits of this Chapter	10%	“
08.14	08140000	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions.	10%	“

CHAPTER 9
COFFEE, TEA, MATE 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 mixture 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 No. 21.03.

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

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
09.01		Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.		
		- Coffee, not roasted:		
	09011100	-- Not decaffeinated:		
	09011110	--- In berries or in beans with their skin	3%	Kg
		--- In beans stripped of their skins:		
	09011121	---- Arabica	3%	"
	09011122	---- Canephora (including Robusta and kouillou)	3%	"
	09011123	---- Liberia	3%	"
	09011129	---- Other	3%	"
	09011190	--- Other	3%	"
	09011200	-- Decaffeinated	3%	"
		- Coffee roasted:		
	09012100	-- Not decaffeinated	3%	"
	09012200	-- Decaffeinated	3%	"
	09019000	- Other	3%	"
09.02		Tea, whether or not flavoured		
	09021000	- Green tea (not fermented) in immediate packings of a content not exceeding 3 kg.	3%	"
	09022000	- Other green tea (not fermented)	3%	"
	09023000	- Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3kg.	3%	"
	09024000	- Other black tea (fermented) and other partly fermented tea.	3%	"
09.03	09030000	Mate.	10%	"
09.04		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> .		
		- Pepper:		
	09041100	-- Neither crushed nor ground		
	09041110	--- Green peppercorns, whether or not preserved	10%	"
	09041190	--- Other	10%	"
	09041200	-- Crushed or ground	10%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
09.05		- Fruits of the genus Capsicum or of the genus Pimenta:		
	09042100	-- Dried, neither crushed nor ground	10%	Kg
	09042200	-- Crushed or ground:		
		--- Paprika:		
	09042211	---- Crushed or ground	10%	"
	09042219	---- Other	10%	"
	09042220	--- Pepper nor crushed	10%	"
	09042230	--- Red pepper	10%	"
	09042290	--- Other	10%	"
		Vanilla.		
	09051000	- Neither crushed nor ground- Crushed or ground:		
	09051010	--- In pods	10%	"
	09051090	--- Other	10%	"
	09052000	- Crushed or ground:		
	09052010	--- In powder	10%	"
	09052090	--- Other	10%	"
09.06		Cinnamon and cinnamon-tree flowers.		
		- Neither crushed nor ground:		
	09061100	-- Cinnamon (cinnamomum zeylanicum Blume)	10%	"
	09061900	-- Other	10%	"
09.07	09062000	- Crushed or ground	10%	"
		Cloves (whole fruit, cloves and stems).		
	09071000	- Neither crushed nor ground:		
	09071010	--- Whole fruit	10%	"
	09071020	--- Cloves	10%	"
	09071030	--- Stems	10%	"
	09072000	- Crushed or ground:		
	09072010	--- Whole fruit	10%	"
	09072020	--- Cloves	10%	"
	09072030	--- Stems	10%	"
09.08		Nutmeg, mace and cardamoms.		
		- Nutmeg:		
	09081100	-- Neither crushed nor ground	10%	"
	09081200	-- Crushed or ground	10%	"
		- Mace:		
	09082100	-- Neither crushed nor ground	10%	"
	09082200	-- Crushed or ground	10%	"
		- Cardamoms:		
	09083100	-- Neither crushed nor ground	10%	"
	09083200	-- Crushed or ground	10%	"
09.09		Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries.		
		- Seeds of coriander:		
	09092100	-- Neither crushed nor ground	10%	"
	09092200	-- Crushed or ground	10%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
09.10	09093100	- Seeds of cumin: -- Neither crushed nor ground	10%	Kg
	09093200	-- Crushed or ground	10%	“
		- Seeds of anise, badian, caraway or fennel; juniper:		
	09096100	-- Neither crushed nor ground:		
	09096110	--- coriander	10%	“
	09096120	--- Black cumin seeds	10%	“
	09096130	--- Shamar seed	10%	“
	09096190	-- Other	10%	“
	09096200	-- Crushed or ground:		
	09096210	--- coriander	10%	“
	09096220	--- Black cumin seeds	10%	“
	09096230	--- Shamar seed	10%	“
	09096290	-- Other	10%	“
		Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.		
		- Ginger:		
	09101100	-- Neither crushed nor ground	10%	“
	09101200	-- Crushed or ground	10%	“
	09102000	- Saffron	10%	“
	09103000	- Turmeric (curcuma)	10%	“
		- Other spices:		
	09109100	-- Mixtures referred to in Note 1 (b) to this Chapter	10%	“
	09109900	-- Other:		
	09109910	--- Fenugreek	10%	“
	09109990	--- Other	10%	“

CHAPTER 10

CEREALS

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. Similarly, quinoa from which the pericarp has been wholly or partly removed in order to separate the saponin, but which has not undergone any other processes, remains classified in heading 10.08.

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) chromosomes as that species.

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
10.01		Wheat and meslin.		
		- Durum wheat:		
	10011100	-- Seed	Nil	Kg
	10011900	-- Other	10%	“
		- Other:		
	10019100	-- Seed	10%	“
	10019900	-- Other	10%	“
10.02		Rye		
	10021000	- Seed	10%	“
	10029000	- Other	10%	“
10.03		Barley.		
	10031000	- Seed	10%	“
	10039000	- Other	10%	“
10.4		Oats.		
	10041000	- Seed	10%	“
	10049000	- Other	10%	“
10.05		Maize (corn.)		
	10051000	- Seed	Nil	“
	10059000	- Other:		
	10059010	--- Maize (corn) (from one April to 31 December)	Nil	“
	10059020	--- Maize (corn) (from one January to 31 March)	10%	“
10.06		Rice.		
	10061000	- Rice in the husk (paddy or rough)	Nil	“
	10062000	- Husked (brown) rice	Nil	“
	10063000	- Semi-milled or wholly milled rice, whether or not polished or glazed:		
	10063010	--- Of RL1 or RL2 quality	Nil	“
	10063090	--- Other	Nil	“
	10064000	- Broken rice	Nil	“

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
10.07		Grain sorghum.		
	10071000	- Seed	Nil	Kg
	10079000	- Other:		
	10079010	--- Fatrita	10%	“
	10079020	--- Wad Akar	10%	“
	10079030	--- Dabr	10%	“
	10079040	--- Maio	10%	“
	10079050	--- Tabt	10%	“
	10079090	-- Other	10%	“
10.08		Buckwheat, millet and canary seeds; other cereals.		
	10081000	- Buckwheat	3%	“
		- Millet:		
	10082100	-- Seed	Nil	“
	10082900	-- Other	3%	“
	10083000	- Canary seeds	10%	“
	10084000	- Fonio (Ditaria spp.)	10%	“
	10085000	- Quinoa (Chenopodium quinoa)	10%	“
	10086000	- Triticale	10%	“
	10089000	- Other cereals:	10%	“

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, meals or starches of heading 19.01;
- (c) Corn flakes or other products of heading 19.04;
- (d) 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 11.01 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 (1)	Starch content (2)	Ash content (3)	Rate of passage through a sieve with an aperture of	
			315 micrometers (microns) (4)	500 micrometers (microns) (5)
Wheat and rye	45%	2.5%	80%	-
.....	45%	3%	80%	-
Barley	45%	5%	80%	-
Oats				
.....	45%	2%	-	90%
Maize (corn) and	45%	1.6%	80%	-
grain Sorghum	45%	4%	80%	-
.....				
Rice				
.....				
Buckwheat				
.....				

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 wire cloth sieve with an aperture of 1.25 mm.

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
11.01	11010000	Wheat or meslin flour:		
	11010010	--- Wheat flour	Nil	Kg
	11010020	--- Mixture flour of wheat with rye	10%	“
11.02		Cereal flours other than of wheat or meslin.		
	11022000	- Maize (corn) flour	10%	“
	11029000	- Other:		
	11029010	--- Barley flour	10%	“
	11029020	--- Oats flour	10%	“
	11029030	--- Buck wheat flour	10%	“
	11029040	--- Rice flour	10%	“
	11029050	--- Millet flour	10%	“
	11029090	--- Other	10%	“
11.03		Cereal groats, meal and pellets.		
		- Groats and meal:		
	11031100	-- Of wheat	10%	“
	11031300	-- Of maize (corn)	10%	“
	11031900	-- Of other cereals	10%	“
	11032000	- Pellets	10%	“
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:		
	11041200	-- Of oats	10%	“
	11041900	-- Of other cereals	10%	“
		- Other worked grains (for example, hulled, pearled, sliced or kibbled):		
	11042200	-- Of oats	10%	“
	11042300	-- Of maize (corn- Of other cereals)	10%	“
	11042900	-- Of other cereals	10%	“
	11043000	- Germ of cereals, whole, rolled, flaked or ground	10%	“
11.05		Flour, meal, powder, flakes, granules and pellets of potatoes.		
	11051000	- Flour, meal and powder	10%	“
	11052000	- Flakes, granules and pellets	10%	“
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.		
	11061000	- Of the dried leguminous vegetables of heading 07.13	10%	“
	11062000	- Of sago or of roots or tubers of heading 07.14	10%	“
	11063000	- Of the products of Chapter 8	10%	“
11.07		Malt, whether or not roasted.		
	11071000	- Not roasted	10%	

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
11.08	11072000	- Roasted	10%	KG
		Starches; inulin.		
		- Starches:		
	11081100	-- Wheat starch :		
	11081110	--- For industrial use	3%	“
	11081190	--- Other	3%	“
	11081200	-- Maize (corn) starch:		
	11081210	--- For industrial use	3%	“
	11081290	--- Other	3%	“
	11081300	-- Potato starch:		
	11081310	--- For industrial use	3%	“
	11081310	--- Other	3%	“
	11081400	-- Manioc (cassava) starch:		
	11081410	--- For industrial use	3%	“
	11081490	--- Other	3%	“
	11081900	-- Other starches:		
	11081910	--- For industrial use	3%	“
	11081990	--- Other	3%	“
	11082000	- Inulin:		
	11082010	--- For industrial use	3%	“
	11082090	--- Other	3%	“
11.09	11090000	Wheat gluten, whether or not dried		
	11090010	--- For industrial use	10%	“
	11090090	--- Other	10%	“

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 8.01 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 heading 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 Note:

1. For the purposes of subheading 12.05.10, 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 No.	H.S. Code	DESCRIPTION	Rate	St. U
12.01	12011000	Soya beans, whether or not broken.		
	12011010	- Seed:	10%	Kg
	12011090	--- Prepared for sowing	10%	"
	12019000	--- Other	10%	"
12.02	12023000	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken.		
	12023010	- Seed:	10%	"
	12023090	--- Prepared for sowing	10%	"
	12024100	--- Other:		
	12024100	-- In shell	10%	"
	12024200	-- Shelled, whether or not broken	10%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
12.03	12030000	Copra.	10%	Kg
12.04	12040000	Linseed, whether or not broken:		
	12040010	--- Prepared for sowing	10%	“
	12040090	--- Other	10%	“
12.05		Rape or colza seeds, whether or not broken.		
	12051000	- low erucic acid rape or colza seeds:		
	12051010	--- Prepared for sowing	10%	“
	12051090	--- Other	10%	“
	12059000	- Other		
12.06	12060000	Sunflower seeds, whether or not broken:	10%	“
		- seeds		
	12060011	-- Prepared for sowing	10%	“
	12060019	-- Other	10%	“
	12060090	- Other	10%	“
12.07		Other oil seeds and oleaginous fruits, whether or not broken.		
	12071000	- Palm nuts and kernels:		
	12071010	--- Prepared for sowing	10%	“
	12071090	--- Other	10%	“
		- Cotton seeds:		
	12072100	--seeds:		
	12072110	--- Prepared for sowing	10%	“
	12072190	--- Other	10%	“
	12072900	-- Other	10%	“
	12073000	- Castor oil seeds:		
	12073010	--- Prepared for sowing	10%	“
	12073090	--- Other	10%	“
	12074000	- Sesamum seeds:		
	12074010	--- Red seeds	10%	“
	12074020	--- White seeds	10%	“
	12074030	--- Mixed seeds	10%	“
	12074040	--- sesamum shelled	10%	“
	12074090	--- Other	10%	“
	12075000	- Mustard seeds:		
	12075010	--- Prepared for sowing	10%	“
	12075090	--- Other	10%	“
	12076000	- Safflower (<i>Carthamus tinctorius</i>) seeds:		
	12076010	--- Prepared for sowing	10%	“
	12076090	--- Other	10%	“
	12077000	- Melon seeds:		
		--- Watermelon seed		
	12077011	--- Prepared for sowing	10%	“
	12077019	--- Other	10%	“
		--- Melon Seeds		
	12077021	--- Prepared for sowing	10%	“
	12077029	--- Other	10%	“
		- Other:		
	12079100	-- Poppy seeds	10%	“
	12079900	-- Other seeds:	10%	“
		--- cucumber seed		
	12079911	---- Prepared for sowing	10%	“
	12079912	---- Other	10%	“
	12079920	--- Prepared for sowing	10%	“
	12079990	--- Other:	10%	“
12.08		Flours and meals of oil seeds or oleaginous fruits, other than those of mustard.		
	12081000	- Of soya beans	3%	“
	12089000	- Other	3%	“

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
12.09	12091000	Seeds, fruit and spores, of a kind used for sowing. - Sugar beet seeds	Nil	Kg
	12092100	- Seeds of forage plants: -- Lucerne (alfalfa) seeds	Nil	"
	12092200	-- Clover (<i>Trifolium</i> spp.) seeds	Nil	"
	12092300	-- Fescue seeds	Nil	"
	12092400	-- Kentucky blue grass (<i>Poa pratensis</i> L) seeds	Nil	"
	12092500	-- Rye grass (<i>Lolium multiflorum</i> Lam., <i>Lolium perenne</i> L.) seeds	Nil	"
	12092900	-- Other	Nil	"
	12093000	- Seeds of herbaceous plants cultivated principally for their flowers - Other:	Nil	"
	12099100	-- Vegetable seeds	Nil	"
	12099900	-- Other	Nil	"
12.10		Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin.		
	12101000	- Hop cones, neither ground nor powdered nor in the form of pellets	10%	"
	12102000	- Hop cones, ground, powdered or in the form of pellets; lupulin	10%	"
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, chilled, frozen or dried, whether or not cut, crushed or powdered.		
	12112000	- Ginseng roots	10%	"
	12113000	- Coca leaf	10%	"
	12114000	- poppy straw	10%	"
	12115000	- Ephedra	10%	"
	12116000	- Bark of African cherry (<i>Prunus africana</i>)		
	12119000	- Other:		
	12119010	--- Sandal wood	10%	"
	12119020	--- Galangal Roots	10%	"
	12119030	--- Smaded (all kind)	3%	"
	12119040	--- Garad	3%	"
	12119050	--- Custard seeds	10%	"
	12119060	--- Cymbopogon schoenanthus (Mahareeb)	10%	"
	12119070	--- indian ganab	10%	"
	12119080	--- bango paper	10%	"
	12119090	--- Other:		
	12119091	---- Moringa	10%	"
	12119092	---- Solenostemma	10%	"
	12119099	---- Other	10%	"
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.		
	12122100	- Seaweeds and other algae: -- Fit for human consumption	10%	"
	12122900	-- Other - Other:	10%	"
	12129100	-- Sugar beet	10%	"
	12129200	-- Locust beans (carob)	10%	"
	12129300	-- Sugar cane	10%	"
	12129400	-- Chicory roots	10%	"
	12129900	-- Other:		
	12129910	--- Hibiscus (flower)	10%	"
	12129920	--- Hibiscus (powder)	10%	"
	12129930	--- Hibiscus (siftings)	10%	"
	12129940	--- Buckthorn (Christ's-thorn)	10%	"
	12129950	--- Gudaim	10%	"
	12129960	--- Demented	10%	"
	12129970	--- Aradib	10%	"
	12129980	--- Desert date (laleb)	10%	"
	12129990	--- Other	10%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
12.13	12130000	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets.	3%	Kg
12.14		forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets		
	12141000	- Lucerne (alfalfa) meal and pellets		
	12141010	--- Fresh	3%	“
	12141020	--- Dried	3%	“
	12141090	--- Other	3%	“
	12149000	- Other		
	12149010	--- lupine	3%	“
	12149020	--- rhodes grass (Chloris gayana)	3%	“
	12149090	--- Other	3%	“

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 mate (heading 21.01);
- (d) Vegetable saps or extracts constituting alcoholic beverage (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);
- (ij) Essential oils, concretes, absolute, 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
- (k) Natural rubber, balata, gutta-percha, guayule, chicle or similar natural gums (heading 40.01).

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
13.01	13012000	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams). - Gum Arabic:		
		--- Hashab gum:		
	13012011	---- Hand picked selected (HPS)	3%	Kg
	13012012	---- Cleaned	3%	"
	13012013	---- Dust	3%	"
	13012014	---- Kibbled	3%	"
	13012015	---- Spray dried powder	3%	"
	13012016	---- Mechanical Powder	3%	"
	13012019	---- Other	3%	"
		--- Talha Gum:		
	13012021	---- Cleaned (Scale 1)	3%	"
	13012022	---- Cleaned (Scale 2)	3%	"
	13012023	---- Dust	3%	"
	13012024	---- Kibbled	3%	"
	13012025	---- Spray dried Powder	3%	"
	13012026	---- Mechanical Powder	3%	"
	13012029	---- Other	3%	"
		--- Gum libaan (bakhori):		
	13012031	---- Trash	3%	"
	13012032	---- Grade 1	3%	"
	13012033	---- Grade 2	3%	"
	13012034	---- Grade 3	3%	"
	13012039	---- Other	3%	"
	13012040	--- Gum (Acacia senegal)	3%	"
	13012050	--- Guar Gum powder	3%	"
	13012090	--- Other	3%	"
	13019000	- Other:		
	13019010	--- Indian ganab (Hashish)	10%	"
	13019020	--- For printing Plates	3%	"
	13019090	--- Other	10%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
13.02		Vegetables saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilage and thickeners, whether or not modified, derived from vegetable products.		
		- Vegetable saps and extracts:		
	13021100	-- Opium	10%	“
	13021200	-- Of liquorice	3%	“
	13021300	-- Of hops	3%	“
	13021400	-- Of ephedra.	10%	“
	13021900	-- Other:		
	13021910	--- Vanilla oleoresin	10%	“
	13021920	--- Saps of Indian ganab (bango)	10%	“
	13021990	--- Other	10%	“
	13022000	- Pectic substances, pectinates and pectates	3%	“
		- Mucilages and thickeners, whether or not modified, derived from vegetable products:		
	13023100	-- Agar-agar	3%	“
	13023200	-- Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds	3%	“
	13023900	-- Other	3%	“

CHAPTER 14
VEGETABLE PLAITING MATERIALS; VEETABLE PRODUCTS
NOT ELESWHERE 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 No. 14.04 does not apply to wood wool (heading No. 44.05) and prepared knots or tufts for broom or brush making (Heading 96.03)

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
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).		
	14011000	- Bamboos	10%	Kg
	14012000	- Rattans	10%	"
	14019000	- Other:		
	14019010	--- Raffia:		
	14019011	---- Dyed	10%	"
	14019019	---- Other	10%	"
	14019090	--- Other	10%	"
"14.02"				
"14.03"				
14.04		Vegetable products not elsewhere specified or included.		
	14042000	- Cotton linters	10%	"
	14049000	- Other:		
	14049010	--- "Henna" (all kind)	10%	"
	14049020	--- Hyphaene	10%	"
	14049090	--- Other	10%	"

**“SECTION III
ANIMAL, VEGETABLE
OR MICROBIAL FATS AND OILS AND THEIR
CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS;
ANIMAL OR VEGETABLE WAXES**

CHAPTER 15

**“ ANIMAL , VEGETABLE OR MICROBIAL 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;
 - (b) Cocoa butter, fat or oil (heading 18.04);
 - (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 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).
4. Heading 15.18 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.
5. Soap-stocks, oil foots and dregs, stearin pitch, glycerol pitch and wool grease residues fall in heading No. 15.22.

Subheading Notes.

1. For the purposes of subheading 1509.30 , virgin olive oil has a free acidity expressed as oleic acid not exceeding 2.0 g/ 100 g and can be distinguished from the other virgin olive oil categories according to the characteristics indicated in the Codex Alimentarius Standard 33-1981.
2. For the purposes of subheadings 1514.11, and 15.14.19, the expression “low erucic acid rape or colza oil” means the fixed oil which has an erucic acid content of less than 2% weight.

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
15.01		Pig fat (including lard) and poultry fat, other than that of heading No. 02.09 or 15.03.		
	15011000	- Lard	10%	Kg
	15012000	- Other pig fat	10%	“
	15019000	- Other	10%	“
15.02		Fats of bovine animals, sheep or goats, other than those of heading 15.03.		
	15021000	- Tallow:		
	15021010	--- Of bovine	3%	“
	15021020	--- Of sheeps	3%	“
	15021030	--- Of goats	3%	“
	15029000	- Other	3%	“
15.03		Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.		
	15030000	- Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared:		
	15030010	--- Oleos staring – oleo – oil	3%	“
	15030090	--- Other	3%	“
15.04		Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified.		
	15041000	- Fish-liver oils and their fractions	3%	“
	15042000	- Fats and oils and their fractions, of fish, other than liver oils	3%	“
	15043000	- Fats and oils and their fractions, of marine mammals.	3%	“

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
15.05	15050000	Wool grease and fatty substances derived there form (including lanolin).	3%	Kg
15.06	15060000	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.	3%	“
15.07		Soya-bean oil and its fractions, whether or not refined, but not chemically modified.		
	15071000	- Crude oil, whether or not degummed	3%	“
	15079000	- Other	3%	“
15.08		Ground-nut oil and its fractions, whether or not refined, but not chemically modified.		
	15081000	- Crude oil	3%	“
	15089000	- Other:		
	15089010	--- Put up for retail sale	3%	“
	15089090	--- Other	3%	“
15.09		Olive oil and its fractions, whether or not refined, but not chemically modified.		
	15092000	- Extra virgin olive oil	3%	“
	15093000	- Virgin olive oil	3%	“
	15094000	- Other virgin olive oils	3%	“
15.10	15100000	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.		
	15101000	- Crude olive pomace oil	3%	“
	15109000	- Other:		
	15109010	--- Put up for retail sale	3%	“
	15109090	--- Other	3%	“
15.11		Palm oil and its fractions, whether or not refined, but not chemically modified.		
	15111000	- Crude oil	10%	“
	15119000	- Other:		
		--- Palm olein:		
	15119011	---- Refined, bleached and deodorized	10%	“
	15119019	---- Other	10%	“
		--- Palm stearin:		
	15119021	---- Refined, bleached and deodorized	10%	“
	15119029	---- Other	10%	“
	15119090	--- Other	10%	“
15.12		Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.		
		- Sunflower-seed or safflower oil and fractions thereof:		
	15121100	-- Crude oil	3%	“
	15121900	-- Other	3%	“
		- Cotton-seed oil and its fractions:		
	15122100	-- Crude oil, whether or not gossypol has been removed	3%	“
	15122900	-- Other	3%	“

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
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:		
	15131100	-- Crude oil	3%	Kg
	15131900	-- Other:		
	15131910	--- Put up for retail sale	3%	"
	15131990	--- Other	3%	"
		- Palm kernel or babassu oil and fractions thereof:		
	15132100	-- Crude oil	3%	"
	15132900	-- Other:		
	15132910	--- For the manufacture of soap	3%	"
	15132990	--- Other	3%	"
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 fractions:		
	15141100	-- Crude oil	3%	"
	15141900	-- Other	3%	"
		- Other:		
	15149100	-- Crude oil	3%	"
	15149900	-- Other:		
	15149910	--- Put up for retail sale	3%	"
	15149990	--- Other	3%	"
15.15		Other fixed vegetable or microbial fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.		
		- Linseed oil and its fractions:		
	15151100	-- Crude oil	3%	"
	15151900	-- Other	3%	"
		- Maize (corn) oil and its fractions:		
	15152100	-- Crude oil	3%	"
	15152900	-- Other	3%	"
	15153000	- Castor oil and its fractions	3%	"
		- Sesame oil and its fractions:		
	15155000	---		
	15155010	--- Put up for retail sale	3%	"
	15155090	--- Other	3%	"
	15156000	- Microbial fats and oils and their fractions	3%	"
	15159000	- Other:		
	15159010	--- Put up for retail sale	3%	"
	15159020	--- Vegetable tallow	3%	"
	15159090	--- Other	3%	"
15.16		Animal , vegetable or microbial fats and oils and their fractions , partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.		
	15161000	- Animal fats and oils and their fractions	3%	"
	15162000	- Vegetable fats and oils and their fractions:		
	15162010	--- Vegetable fats and oils and their fractions	3%	"
	15162090	--- Other	3%	"
	15163000	- Microbial fats and oils and their fractions	3%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
15.17		Margarine ; edible mixtures or preparations of animal , vegetable or microbial fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats and oils or their fractions of heading 15.16.		
	15171000	- Margarine, excluding liquid margarine		
	15171010	--- Put up for retail sale	3%	Kg
	15171090	--- Other	3%	“
	15179000	-- Other:		
	15179010	--- Cocoa butter substitutes	3%	“
	15179090	--- Other	3%	“
15.18	15180000	Animal, vegetable or microbial fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified , excluding those of heading 15.16; inedible mixtures or preparations of animal, vegetable or microbial fats or oils or of fractions of different fats or oils of this Chapter, not else where specified or included.	3%	“
“15.19“				
15.20	15200000	Glycerol, crude; glycerol waters and glycerol lyes.	3%	“
15.21		Vegetable waxes (othe than triglycerides), beeswa, other insect waxes and spermaceti, whether or not refined or coloured.		
	15211000	- Vegetable waxes	3%	“
	15219000	- Other	3%	“
15.22	15220000	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.		
	15220010	--- Degras	3%	“
	15220020	--- Residues resulting from the treatment of fatty substances or vegetable Waxes	3%	“
	15220030	--- Residues resulting from the treatment of fatty substances or animal Waxes	3%	“
	15220090	--- Other	3%	“

**“SECTION IV
PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR;
TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES; PRODUCTS,
WHETHER OR NOT CONTAINING NICOTINE, INTENDED FOR INHALATION
WITHOUT COMBUSTION; OTHER NICOTINE CONTAINING PRODUCTS
INTENDED FOR THE INTAKE OF NICOTINE INTO THE HUMAN BODY**

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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
PREPARATION OF MEAT, OF FISH, OF CRUSTACEANS,
MOLLUSCS OR OTHER AQUATIC INVERTEBRATES, OR OF INSECTS.**

Notes.

1. This Chapter does not cover meat, meat offal, fish, crustaceans, molluscs or other aquatic invertebrates, as well as insects, prepared or preserved by the processes specified in Chapter 2 or 3, Note 6 to Chapter 4 or in 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, insects, 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, the expression “homogenised preparations” means preparations of meat, meat offal, blood or insects, finely homogenised, put up for retail sale as food suitable for infants or young children 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 pieces purposes. These preparations may contain a small quantity of visible of meat, meat offal or insects. This subheading takes precedence over all other subheadings of heading 16.02.”
2. The fish, crustaceans, mollusks and other aquatic invertebrates, 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 No.	H.S. Code	DESCRIPTION	Rate	St. U
16.01	16010000	Sausages and similar products, of meat, meat offal, blood or insects; food preparations based on these products.	10%	Kg
16.02		Other prepared or preserved meat, meat offal, blood or insects.		
	16021000	- Homogenised preparations	10%	“
	16022000	- Of liver of any animal	10%	“
		- Of poultry of heading 01.05:		
	16023100	-- Of turkeys	10%	“
	16023200	-- Of fowls of the species <i>Gallus domesticus</i>	10%	“
	16023900	-- Other	10%	“
		- Of swine:		
	16024100	-- Hams and cuts thereof	10%	“
	16024200	-- Shoulders and cuts thereof	10%	“
	16024900	-- Other, including mixtures	10%	“
	16025000	- Of bovine animals	10%	“
	16029000	- Other, including preparations of blood of any animal	10%	“

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
16.03	16030000	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.	10%	Kg
16.04		Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs. - Fish, whole or in pieces, but not minced:		
	16041100	-- Salmon:		
	16041110	--- Canned	10%	“
	16041190	--- Other	10%	“
	16041200	-- Herrings	10%	“
	16041300	-- Sardines, sardinella and brisling or sprats	10%	“
	16041400	-- Tunas, skipjack tuna and bonito (Sarda spp.)	10%	“
	16041500	-- Mackerel	10%	“
	16041600	-- Anchovies	10%	“
	16041700	-- Eels	10%	“
	16041800	-- Shark fins”	10%	“
	16041900	-- Other	10%	“
	16042000	- Other prepared or preserved fish:		
	16042010	--- For infant use	10%	“
	16042090	--- Other	10%	“
		- Caviar and caviar substitutes:		
	16043100	-- Caviar	10%	“
	16043200	-- Caviar substitutes	10%	“
16.05		Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.		
	16051000	- Crab	10%	“
		- Shrimps and prawns:		
	16052100	-- Not in airtight container	10%	“
	16052900	-- Other	10%	“
	16053000	- Lobster	10%	“
	16054000	- Other crustaceans	10%	“
		- Molluscs:		
	16055100	-- Oysters	10%	“
	16055200	-- Scallops, including queen scallops	10%	“
	16055300	-- Mussels	10%	“
	16055400	-- Cuttle fish and squid	10%	“
	16055500	-- Octopus	10%	“
	16055600	-- Clams, cockles and arkshells	10%	“
	16055700	-- Abalone	10%	“
	16055800	-- Snails, other than sea snails	10%	“
	16055900	-- Other	10%	“
		- Other aquatic invertebrates:		
	16056100	-- Sea cucumbers	10%	“
	16056200	-- Sea urchins	10%	“
	16056300	-- Jellyfish	10%	“
	16056900	-- Other	10%	“

CHAPTER 17
SUGAR 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 29.40; or
- (c) Medicaments or other products of Chapter 30.

Subheading Notes:

- 1 For the purpose of subheadings 1701.12, 1701.13 and 1701.14, "raw sugar" means sugar whose content of sucrose by weight, in the dry state, corresponds to a polarimeter reading of less than 99.5°.
- 2 Subheading 1701.13 covers only cane Sugar obtained without centrifugation, whose content of sucrose by weight, in the dry state, corresponds to a polarimeter reading of 69.5° or more but less than 93.5°. The product contains only natural anhydrous microcrystals, of irregular shape, not visible to the naked eye, which are surrounded by residues of molasses and other constituents of sugar cane

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
17.01		Cane or beet sugar and chemically pure sucrose, in solid form.		
		- Raw sugar not containing added flavouring or colouring matter:		
	17011200	-- Beet sugar:		
	17011210	--- In form of crystals	3%	Kg
	17011220	--- In other solid form	3%	"
	17011290	--- Other	3%	"
	17011300	-- Cane sugar specified in subheading note 2 to this chapter:		
	17011310	--- In form of crystals	3%	"
	17011320	--- In other solid form	3%	"
	17011390	--- Other	3%	"
	17011400	-- Other cane sugar:		
	17011410	--- In form of crystals	3%	"
	17011420	--- In other solid form	3%	"
	17011490	--- Other	3%	"
		- Other:		
	17019100	-- Containing added flavouring or colouring matter:		
	17019110	--- For industrial use	10%	"
	17019190	--- Other	10%	"
	17019900	-- Other:		
	17019910	--- For industrial use	3%	"
	17019990	--- Other	3%	"
17.02		Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel.		
		- Lactose and lactose syrup:		
	17021100	-- Containing by weight 99 % or more lactose, expressed as anhydrous lactose, calculated on the dry matter:		
	17021110	--- For pharmaceutical use	10%	"
	17021190	--- Other	10%	"
	17021900	-- Other:		
	17021910	--- For pharmaceutical use	10%	"
	17021990	--- Other	10%	"
	17022000	- Maple sugar and maple syrup:		
	17022010	--- For pharmaceutical use	10%	"
	17022090	--- Other	10%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
	17023000	- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose		
	17023010	--- For pharmaceutical use	Nil	Kg
	17023090	--- Other	Nil	“
	17024000	- Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar.		
	17024010	--- For pharmaceutical use	Nil	“
	17024090	--- Other	Nil	“
	17025000	- Chemically pure fructose.		
	17025010	--- For pharmaceutical use	10%	“
	17025090	--- Other	10%	“
	17026000	- Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar.		
	17026010	--- For pharmaceutical use	10%	“
	17026090	--- Other	10%	“
	17029000	- Other, including invert sugar and other sugar syrup blends containing in the dry state 50% by weight of fructose:		
	17029010	--- For pharmaceutical use	10%	“
	17029020	--- Artificial honey	10%	“
	17029090	--- Other	10%	“
17.03		Molasses resulting from the extraction or refining of sugar.		
	17031000	- Cane molasses	10%	“
	17039000	- Other	10%	“
17.04		Sugar confectionery (including white chocolate), not containing cocoa.		
	17041000	- Chewing gum, whether or not sugar-coated	10%	“
	17049000	- Other:		
	17049010	--- Tahnia sweets	10%	“
	17049090	--- Other	10%	“

CHAPTER 18
COCOA AND COCOA PREPARATION

Notes.

1. This Chapter does not cover :
 - (a) Food preparations containing more than 20 % by weight of sausage, meat, meat offal, blood, insects, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
 - (b) Preparations of headings 04.03, 19.01, 19.02, 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 preparation containing cocoa.

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
18.01	18010000	Cocoa beans, whole or broken, raw or roasted.	10%	Kg
18.02	18020000	Cocoa shells, husks, skins and other cocoa waste.	10%	"
18.03		Cocoa paste, whether or not defatted.		
	18031000	- Not defatted	10%	"
	18032000	- Wholly or partly defatted	10%	"
18.04	18040000	Cocoa butter, fat and oil.	10%	"
18.05	18050000	Cocoa powder, not containing added sugar or other sweetening matter.	10%	"
18.06		Chocolate and other food preparations containing cocoa.		
	18061000	- Cocoa powder, containing added sugar or other sweetening matter	10%	"
	18062000	- 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		
		- Other, in blocks, slabs or bars:		
	18063100	-- Filled	10%	"
	18063200	-- Not filled	10%	"
	18069000	- Other:		
	18069010	--- For making ice cream	10%	"
	18069090	--- Other	10%	"

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, insects, 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 cereal groats of Chapter 11;
- (b) The terms "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 2. (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 No. 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 No.	H.S. Code	DESCRIPTION	Rate	St. U
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.		
	19011000	- Preparations suitable for infant or young children, put up for retail sale:		
	19011010	--- Food preparations of goods of headings 04.01 to 04.04	10%	Kg
	19011020	--- Preparations suitable for infant or young children	10%	"
	19011090	--- Other	10%	"
	19012000	- Mixes and doughs for the preparation of bakers' wares of heading 19.05:		
	19012010	--- Food preparations of goods of headings 04.01 to 04.04	10%	"
	19012090	--- Other	10%	"
	19019000	- Other:		
		--- Malt extract:		
	19019011	---- For Industrial use	10%	"
	19019019	---- Other	10%	"
	19019090	--- Other:		
	19019091	---- For infant or young children use	10%	"
	19019092	---- For pharmaceutical use	10%	"
	19019093	---- Culinary preparations	10%	"
	19019099	---- Other	10%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
19.02		Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnoch, ravioli, cannelloni; couscous, whether or not prepared. - Uncooked pasta, not stuffed or otherwise prepared:		
	19021100	-- Containing eggs	10%	Kg
	19021900	-- Other	10%	"
	19022000	- Stuffed pasta whether or not cooked or otherwise prepared	10%	"
	19023000	- Other pastas		
	19023010	--- Pasta	10%	"
	19023020	--- Vermicelli	10%	"
	19023030	--- Suksukaniya	10%	"
	19023090	--- Other	10%	"
	19024000	- Couscous	10%	"
19.03	19030000	Topioca and substitutes therefore prepared from starch, in the form of flakes, grains, pearls, sifting or in similar forms.	10%	"
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 or other worked grains (except flour, groats and meal), pre-cooked, otherwise prepared, not elsewhere specified or included.		
	19041000	- Prepared foods obtained by the swelling or roasting of cereals or cereal products.	10%	"
	19042000	- Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals.	10%	"
	19043000	- Bulgur wheat	10%	"
	19049000	- Other	10%	"
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.		
	19051000	- Crispbread:		
	19051010	--- for diabetic	3%	"
	19051090	--- Other	10%	"
	19052000	- Gingerbread and the like:		
	19052010	--- for diabetic	3%	"
	19052090	--- Other	10%	"
		- Sweet biscuits; waffles and wafers:		
	19053100	-- Sweet biscuits:		
	19053110	--- for diabetic	3%	"
	19053190	--- Other	10%	"
	19053200	-- Waffles and wafers:		
	19053210	--- for diabetic	3%	"
	19053290	--- Other	10%	"
	19054000	- Rusks, toasted bread and similar toasted products:		
	19054010	--- for diabetic	3%	"
	19054090	--- Other	10%	"
	19059000	- Other:		
	19059010	---- Other bread, etc, nes; communion wafers, rice paper, etc, for heart patients and diabetic	3%	"
	19059020	--- Ordinary bread	10%	"
	19059030	--- Empty cachets of a kind suitable for pharmaceutical use	10%	"
	19059090	--- Other	10%	"

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 process specified in Chapter 7, 8 or 11;
 - (b) Vegetable fats and oils (chapter 15).
 - (c) Food preparations containing more than 20 % by weight of sausage, meat, meat offal, blood, insects, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
 - (d) Bakers' wares and other products of heading 19.05; or
 - (e) Homogenised composite food preparations of heading 21.04.
2. Heading 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 8.06).
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 purpose of subheading 2005.10, the expression "homogenised vegetables" means preparations of vegetables, finely homogenised, put up for retail sale as food suitable for infants or young children" 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 purpose. These preparations may contain a small quantity of visible pieces of vegetables. Subheading 2005.10 takes precedence over all other subheadings of heading 20.05.
- 2 For the purpose of subheading 2007.10, the expression "homogenised preparations" means preparations of fruit, finely homogenised, put up for retail sale as food suitable for infants or young children" 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 fruit. Subheading 2007.10 takes precedence over all other subheadings of heading 20.07.
- 3 For the purpose of subheadings 200912.00, 200921.00, 200931.00, 200941.00, 200961.00 and 200971.00, the expression "Brix value" means the direct reading of degrees Brix obtained 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 No.	H.S. Code	DESCRIPTION	Rate	St. U
20.01	20011000 20019000	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid. - Cucumbers and gherkins - Other	10% 10%	Kg “
20.02	20021000 20029000 20029010 20029090	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid. - Tomatoes, whole or in pieces - Other --- Tomato paste of which the dry weight content is for industry (not less than 36%). --- Other	10% 3% 3%	“ “ “
20.03	20031000 20039000	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid. - Mushrooms of the genus Agaricus - Other	10% 10%	“ “
20.04	20041000 20049000	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06. - Potatoes - Other vegetables and mixtures of vegetables	10% 10%	“ “
20.05	20051000 20051010 20051090 20052000 20054000 20055100 20055900 20056000 20057000 20058000 20059100 20059900	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06. - Homogenised vegetables: --- For infant use --- Other - Potatoes - Peas (Pisum sativum) - Beans (Vigna spp., Phaseolus spp.): -- Beans, shelled -- Other - Asparagus - Olives - Sweet corn (Zea mays var. saccharata) - Other vegetables and mixtures of vegetables: -- Bamboo shoots -- Other	10% 10% 10% 10% 10% 10% 10% 10% 10% 10% 10% 10%	“ “ “ “ “ “ “ “ “ “ “ “
20.06	20060000	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glaze or crystallised).	10%	“
20.07	20071000 20071010 20071090 20079100 20079900 20079910 20079920 20079990	Jams, fruit jellies, marmalades, fruit or nut puree and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter. - Homogenised preparations: --- For infant use --- Other -- Citrus fruit -- Other: --- Apricot past --- Jams --- Other	10% 10% 10% 3% 10% 10%	“ “ “ “ “ “ “
20.08	20081100 20081110 20081120 20081130 20081140 20081190 20081900	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: -- Ground-nut. --- Butter beans, grade 1 --- Butter beans, grade 2 --- Butter beans, grade 3 --- Butter beans, grade 4 --- Other -- Other, including mixtures	10% 10% 10% 10% 10% 10%	“ “ “ “ “ “

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
20.09	20082000	- Pineapples	10%	Kg
	20083000	- Citrus fruit	10%	“
	20084000	- Pears	10%	“
	20085000	- Apricots	10%	“
	20086000	- Cherries	10%	“
	20087000	- Peaches, including nectarines.	10%	“
	20088000	- Strawberries	10%	“
		- Other, including mixtures other than those of subheading 2008.19:		
	20089100	-- Palm hearts	10%	“
	20089300	-- Cranberries (Vaccinium macrocarpon, Vaccinium oxycoccos); lingonberries (Vaccinium vitis-idaea).	10%	“
	20089700	-- Mixtures:		
	20089710	--- Put up for retail sale [in immediate packings of a net content not exceeding 10 kg	10%	“
	20089790	--- Other	10%	“
	20089900	-- Other:		
	20089910	--- Put up for retail sale [in immediate packings of a net content not exceeding 10 kg	10%	“
	20089990	--- Other	10%	“
		Fruit or nut juices (including grape must and coconut water) and vegetable juices , unfermented and not containing added spirit , whether or not containing added sugar or other sweetening matter.		
		- Orange juice:		
	20091100	-- Frozen	10%	“
	20091200	-- Not frozen, of a Brix value not exceeding 20	10%	“
	20091900	-- Other	10%	“
		- Grapefruit juice; pomelo juice:		
	20092100	-- Of a Brix value not exceeding 20	10%	“
	20092900	-- Other	10%	“
		- Juice of any other single citrus fruit:		
	20093100	-- Of a Brix value not exceeding 20	10%	“
	20093900	-- Other	10%	“
		- Pineapple juice:		
	20094100	-- Of a Brix value not exceeding 20	10%	“
	20094900	-- Other	10%	“
	20095000	- Tomato juice	10%	“
		- Grape juice (including grape must):		
	20096100	-- Of a Brix value not exceeding 30	10%	“
	20096900	-- Other	10%	“
		- Apple juice:		
	20097100	-- Of a Brix value not exceeding 20	10%	“
	20097900	-- Other	10%	“
		- Juice of any other single fruit, nut or vegetable:		
	20098100	-- Cranberry (Vaccinium macrocarpon , Vaccinium oxycoccos) juice ; lingonberry (Vaccinium vitis-idaea) juice	10%	“
	20098900	-- Other	10%	“
	20099000	- Mixtures of juices	10%	“

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, meal offal, blood, insects, fish or crustaceans, molluscs or other aquatic invertebrates, any combination thereof (Chapter 16);
- (f) Products of heading 24.04;
- (g) Yeast put up as a medicament or other products of heading 30.03 or 30.04; or
- (h) 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 “homogenised composite food preparations” means preparations consisting of a finely homogenised mixture of two or more basic ingredients such as meat, fish, vegetables, or fruit or nuts, put up for retail sale as food suitable for infants or young children” 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 be added to the mixture for seasoning, preservation or other purposes. Such preparations may contain a small quantity of visible pieces of ingredients.

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
21.01		Extracts, essences and concentrates, of coffee, tea or mate and preparations with a basis of these products or with a basis of coffee, tea or mate; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof.		
	21011100	- Extracts, essences and concentrates, of coffee, and preparation with a basis of these extracts, essences or concentrates or with a basis of coffee:	3%	Kg
	21011200	-- Extracts, essences and concentrates	3%	“
	21012000	-- Preparations with a basis of extracts, essences or concentrates or with a basis of coffee.	3%	“
	21012000	- Extracts, essences and concentrates, of tea or mate, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or mate	3%	“
	21013000	- Roasted chicory and other roasted coffee substitutes, and extracts essences and concentrates thereof	3%	“
21.02		Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 30.02); prepared baking powders		
	21021000	- Active yeasts	Nil	“
	21022000	- Inactive yeasts; other single-cell micro-organisms, dead	Nil	“
	21023000	- Prepared yeasts powders:		
	21023010	--- For medical use	3%	“
	21023090	--- Other	3%	“
21.03		Sauces and preparations therefore; mixed condiments and mixed seasonings,; mustard flour and meal and prepared mustard.		
	21031000	- Soya sauce	3%	“
	21032000	- Tomato ketchup and other tomato sauces	3%	“
	21033000	- Mustard flour and meal and prepared mustard	3%	“
	21039000	- Other	3%	“

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
21.04		Soups and broths and preparations therefore; homogenised composite food preparations.		
	21041000	- Soups and broths and preparations therefor	3%	Kg
	21042000	- Homogenised composite food preparations:		
	21042010	-- For infant or young children feeding	3%	"
	21042020	-- For diet	3%	"
	21042090	-- Other	3%	"
21.05	21050000	Ice cream and other edible ice, whether or not containing cocoa	3%	"
21.06		Food preparations not elsewhere specified or included.		
	21061000	- Protein concentrates and textured protein substances:		
	21061010	--- For infant use	3%	"
	21061020	--- Concentrates Soya beans protein	3%	"
	21061090	--- Other	3%	"
	21069000	- Other:		
	21069010	--- Non-alcoholic essences and concentrates for mineral water	3%	"
	21069020	--- Other non-alcoholic essences and concentrates	3%	"
	21069030	--- Other food preparations, prepared as milk powder for infant or young children feedings	3%	"
	21069040	--- Bread improver	Nil	"
	21069050	--- Manufactured beverages	10%	"
	21069060	--- Abri and Helo mur	3%	"
	21069070	--- Food supplements and food additives	3%	"
	21069090	--- Other	3%	"

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) 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).
- (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 of toile 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 22.03 to 22.06 or heading 22.08 as appropriate.

Subheading Note:

1. For the purposes of subheading 2204.10, 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 No.	H.S. Code	DESCRIPTION	Rate	St. U
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.		
	22011000	- Mineral waters and aerated waters:		
		--- Mineral water:		
	22011011	---- In plastic bottles or other plastic containers	10%	Kg
	22011019	---- Other	10%	“
		-- Aerated waters:		
	22011091	--- In plastic bottles or other plastic containers	10%	“
	22011099	--- Other	10%	“
	22019000	- Other:		
	22019010	--- In plastic bottles or other plastic containers	10%	“
	22019090	--- Other	10%	“
22.02		Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit, nut or vegetable juices of heading 20.09.		
	22021000	- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured:		
		--- Mineral waters, containing added sugar or other sweetening matter or flavoured:		
	22021011	---- In plastic bottles or other plastic containers	10%	“
	22021019	---- Other	10%	“
		--- Other:		
	22021021	---- In plastic bottles or other plastic containers	10%	“
	22021029	---- Other	10%	“

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
		- Other:		
	22029100	-- Non-alcoholic beer:		
	22029110	---- In plastic bottles or other plastic containers	10%	Kg
	22029190	---- Other	10%	“
		--- Other:		
	22029910	---- In plastic bottles or other plastic containers	10%	“
	22029990	---- Other	10%	“
22.03	22030000	Beer made from malt.	10%	“
22.04		Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.		
	22041000	- Sparkling wine	10%	“
		- Other wine, grape must with fermentation prevented or arrested by the addition of alcohol:		
	22042100	-- In containers holding 21 or less	10%	“
	22042200	-- In containers holding 21 but not more than 10L	10%	“
	22042900	-- Other	10%	“
	22043000	- Other grape must	10%	“
22.05		Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.		
	22051000	- In containers holding 21 or less	10%	“
	22059000	- Other	10%	“
22.06	22060000	Other fermented beverages (for example, cider, perry mead, sake”); mixtures of fermented beverages and mixtures of fermented beverages and non- alcoholic beverages, not elsewhere specified or included.	10%	“
22.07		Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol. or higher; ethyl alcohol and other spirits, denatured, of any strength.		
	22071000	- Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol. or higher.	10%	“
	22072000	- Ethyl alcohol and other spirits, denatured, of any strength.	10%	“
22.08		Undenatured ethyl alcohol of an alcoholic strength by volume of the less than 80% vol.; spirits, liqueurs and other spirituous beverages.		
	22082000	- Spirits obtained by distilling grape wine or grape marc	10%	“
	22083000	- Whiskies	10%	“
	22084000	- Rum and other spirits obtained by distilling fermented sugar-cane products	10%	“
	22085000	- Gin and Geneva	10%	“
	22086000	- Vodka	10%	“
	22087000	- Liqueurs and cordials	10%	“
	22089000	- Other	10%	“
22.09	22090000	Vinegar and substitutes for vinegar obtained from acetic acid.	10%	“

CHAPTER 23
RESIDUES AND WASTE FROM THE FOOD INDUSTRIES;
PREPARED ANIMAL FODDER

Note:

1. 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:

1. For the purposes of subheading 230641.00, the expression “low erucic acid rape or colza seeds” means seeds as defined in Subheading Note 1 to Chapter 12.

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
23.01		Flour, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves.		
	23011000	- Flours, meals and pellets, of meat or meat offal; greaves	10%	Kg
	23012000	- Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates.	10%	“
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.		
	23021000	- Of maize (corn)	10%	“
	23023000	- Of wheat	10%	“
	23024000	- Of other cereals	10%	“
	23025000	- Of leguminous plant	10%	“
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.		
	23031000	- Residues of starch manufacture and similar residues	10%	“
	23032000	- Beet-pulp, bagasse and other waste of sugar manufacture	10%	“
	23033000	- Brewing or distilling dregs and waste	10%	“
23.04	23040000	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil.	10%	“
23.05	23050000	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of groundnut oil.	10%	“
23.06		Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable or microbial fats or oils, other than those of heading 23.04 or 23.05.		
	23061000	- Of cotton seeds	10%	“
	23062000	- Of linseed	10%	“
	23063000	- Of sunflower seeds	10%	“

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
	23064100	- Of rape or colza seeds:		
	23064100	-- Of low erucic acid rape or colza seeds	10%	Kg
	23064900	-- Other	10%	“
	23065000	- Of coconut or copra	10%	“
	23066000	- Of palm nuts or kernels	10%	“
	23069000	- Other:		
	23069010	--- Of Sesame seeds	10%	“
	23069090	--- Other	10%	“
23.07	23070000	Wine lees; argol.	10%	“
23.08	23080000	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.	10%	“
23.09		Preparations of a kind used in animal feeding.		
	23091000	- Dog or cat food, put up for retail sale	10%	“
	23099000	- Other:		
	23099010	--- Premixes containing vitamins or antibiotics	Nil	“
	23099020	--- Preparations for the production of poultry feeding	Nil	“
	23099030	--- Preparations for the milk production cattles feeding	Nil	“
	23099040	--- Preparations for cattles feeding	Nil	“
	23099050	--- Preparations for sheeps and goats feeding	Nil	“
	23099060	--- Preparations for the milk production goats feeding	Nil	“
	23099070	--- Preparations for fishes feeding	Nil	“
	23099090	--- Other	Nil	“

CHAPTER 24
TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES; PRODUCTS, WHETHER
OR NOT CONTAINING NICOTINE, INTENDED FOR INHALATION WITHOUT COMBUSTION;
OTHER NICOTINE CONTAINING PRODUCTS INTENDED FOR THE INTAKE OF
NICOTINE INTO THE HUMAN BODY.

Notes:

1. This Chapter does not cover medicinal cigarettes (Chapter 30).
2. Any products classifiable in heading 24.04 and any other heading of the Chapter are to be classified in heading 24.04.
3. For the purposes of heading 24.04, the expression "inhalation without combustion" means inhalation through heated delivery or other means, without combustion.

Subheading Note.

1. For the purposes of subheading 2403.11 the expression "Water pipe tobacco" means tobacco intended for smoking in a water pipe and which consists of a mixture of tobacco and glycerol, whether or not containing aromatic oils and extracts, molasses or sugar, and whether or not flavoured with fruit. However, tobacco-free products intended for smoking in a water pipe are excluded from this subheading.

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
24.01		Unmanufactured tobacco; tobacco refuse.		
	24011000	- Tobacco, not stemmed/stripped:		
		--- Flue-cured:		
	24011011	---- Virginia type	10%	Kg
	24011012	---- Burley type	10%	"
	24011013	---- Sun-Cured Virginia type	10%	"
	24011019	--- Other	10%	"
		--- Dark fired:		
	24011021	---- Burley type	10%	"
	24011022	---- Turkish type	10%	"
	24011029	---- Other	10%	"
	24011090	--- Other	10%	"
	24012000	- Tobacco, partly or wholly stemmed/stripped:		
		--- Flue-cured:		
	24012011	---- Virginia type	10%	"
	24012012	---- Burley type	10%	"
	24012013	---- Sun-Cured Virginia type	10%	"
	24012019	--- Other	10%	"
		--- Dark fired:		
	24012021	---- Burley type	10%	"
	24012022	---- Turkish type	10%	"
	24012029	---- Other	10%	"
	24012090	--- Other	10%	"
	24013000	- Tobacco refuse		
	24013010	--- In immediate packings of a content not exceeding 2 kg	10%	"
	24013090	--- Other:		
	24013091	---- Of Virginia type	10%	"
	24013092	---- Of Burley type	10%	"
	24013099	---- Other	10%	"
24.02		Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.		
	24021000	- Cigars, cheroots and cigarillos, containing tobacco	10%	"
	24022000	- Cigarettes containing tobacco	10%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
24.03	24029000	- Other:		
	24029010	--- Cigars, cheroots and cigarillos, of tobacco substitutes	10%	Kg
	24029090	--- Other	10%	“
		Other manufactured tobacco and manufactured tobacco substitutes; “homogenised” or “reconstituted” tobacco; tobacco extracts and essences.		
		- Smoking tobacco, whether or not containing tobacco substitutes in any proportion:		
	24031100	-- Water pipe tobacco specified in Subheading Note 1 to this Chapter	10%	“
	24031900	-- Other:		
	24031910	--- Manufactured tobacco for Cigarettes	10%	“
	24031920	--- Tobacco substitutes manufactured for Cigarettes	10%	“
	24031930	--- Water pipe tobacco other than specified in Subheading 24031100.	10%	“
	24031990	--- Other	10%	“
		- Other:		
	24039100	-- “Homogenised” or “reconstituted” tobacco	10%	“
	24039900	-- Other:		
24.04	24039910	--- Snuff	10%	“
	24039020	--- Tobacco extracts and essences	10%	“
	24039990	--- Other	10%	“
		Products containing tobacco, reconstituted tobacco , nicotine, or tobacco or nicotine substitutes , intended for inhalation without combustion ; other nicotine containing products intended for the intake of nicotine into the humanbody.		
	24041100	-- Containing tobacco or reconstituted tobacco	10%	“
	24041200	-- Other, containing nicotine	10%	“
	24041900	-- Other	10%	“
		- Other		
	24049100	-- For oral application	10%	“
	24049200	-- For transdermal application	10%	“
	24049900	-- Other	10%	“

**SECTION V
MINIERAL 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 colloided 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) Dolomite ramming mix (heading 38.16);
- (f) 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);
- (g) Billiard chalks (heading 95.04); or
- (h) Writing or drawing chalks or tailors' chalks (heading 96.09).
- (i) Setts, curbstones or flagstones (heading 68.01); mosaic cubes or the like (heading 68.02); roofing, facing or damp course slates (heading 68.03);
- (k) Precious or semi-precious stones (heading 71.02 or 71.03);

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 oxide; broken pieces of pottery, brick or concrete, similar forms, not worked after moulding; jet; strontianite (whether or not calcined), other than strontium.

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
25.01	25010000	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.		
	25010010	--- For industrial use	10%	Kg
	25010020	--- Salt/pure sodium chloride, for animal use	3%	"
	25010030	--- Sodium chloride	3%	"
	25010090	--- Other:		
	25010091	---- Iodised	10%	"
	25010092	---- Atroon	10%	"
	25010099	---- Other	10%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
25.02	25020000	Unroasted iron pyrites.	3%	Kg
25.03	25030000	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur.	3%	“
25.04		Natural graphite.		
	25041000	- In powder or in flakes	3%	“
	25049000	- Other	3%	“
25.05		Natural sands of all kinds, whether or not coloured, other than metal bearing sands of Chapter 26.		
	25051000	- Silica sands and quartz sands	3%	M ³
	25059000	- Other	3%	“
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.		
	25061000	- Quartz	3%	Kg
	25062000	- Quartzite	3%	“
25.07	20070000	Kaolin and other kaolinic clays, whether or not calcined.	3%	“
25.08		Other clays (not including expended clays of heading 68.06), andalusite, kyanite and sillimanite, whether or not calcined' mullite, chamotte or dinas earths		
	25081000	- Bentonite	3%	“
	25083000	- Fire-clay	3%	“
	25084000	- Other clays	3%	“
	25085000	- Andalusite, kyanite and sillimanite	3%	“
	25086000	- Mullite	3%	“
	25087000	- Chamotte or dinas earths	3%	“
25.09	25090000	Chalk.	3%	“
25.10		Natural calcium phosphates, natural aluminum calcium phosphates and phosphatic chalk.		
	25101000	- Unground	3%	“
	25102000	- Ground	3%	“
25.11		Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading 28.16.		
	25111000	- Natural barium sulphate (barytes)	3%	“
	25112000	- Natural barium carbonate (witherite)	3%	“
25.12	25120000	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.	3%	“

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
25.13		Pumice stone; emery, natural corundum, natural garnet and other natural abrasives, whether or not heat-treated.		
	25131000	- Pumice stone	3%	Kg
	25132000	- Emery, natural corundum, natural garnet and other natural abrasives	3%	“
25.14	25140000	Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	3%	“
25.15		Marble, travertine, ecaussine and other calcareous monumental or building stone 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.		
		- Marble and travertine:		
	25151100	-- Crude or roughly trimmed	3%	“
	25151200	-- Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	3%	“
	25152000	- Ecaussine and other calcareous monumental or building stone; alabaster	3%	“
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.		
		- Granite:		
	25161100	-- Crude or roughly trimmed	3%	“
	25161200	-- Merely cut, by sawing or otherwise, into blocks or slabs of rectangular (including square) shape	3%	“
	25162000	- Sandstone	3%	“
	25169000	- Other monumental or building stone.	3%	“
25.17		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; 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.		
	25171000	- 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	3%	“
	25172000	- Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 2517.10	3%	“
	25173000	- Tarred macadam	3%	“
		- Granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated:	3%	“
	25174100	-- Of marble	3%	“
	25174900	-- Other	3%	“
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 .		
	25181000	- Dolomite not calcined or sintered	3%	“
	25182000	- Calcined or sintered dolomite	3%	“

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
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.		
	25191000	- Natural magnesium carbonate (magnesite)	3%	Kg
	25199000	- Other	3%	“
25.20		Gypsum: anhydrite: plasters (consisting of calcine gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders.		
	25201000	- Gypsum; anhydrite	3%	“
	25202000	- Plasters	3%	“
25.21	25210000	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement.	3%	“
25.22		Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide or heading 28.25.		
	25221000	- Quicklime	3%	“
	25222000	- Slaked lime	3%	“
	25223000	- Hydraulic lime	3%	“
25.23		Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers.		
	25231000	- Cement clinkers	10%	“
		- Portland cement:		
	25232100	-- White cement, whether or not artificially coloured	10%	“
	25232900	-- Other:		
	25232910	--- Moisture resistant cement	10%	“
	25232920	--- Ordinary Portland cement	10%	“
	25232990	--- Other	10%	“
	25233000	- Aluminous cement	10%	“
	25239000	- Other hydraulic cements	10%	“
25.24		Asbestos.		
	25241000	- Crocidolite	3%	“
	25249000	- Other	3%	“
25.25		Mica, including splitting; mica waste.		
	25251000	- Crude mica and mica rifted into sheets or splitting	3%	“
	25252000	- Mica powder	3%	“
	25253000	- Mica waste	3%	“
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.		
	25261000	- Not crushed, not powdered	3%	“
	25262000	- Crushed or powdered	3%	“
“25.27“				

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
25.28	25280000	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 H ₃ BO ₃ calculated on the dry weight.	3%	Kg
25.29	25291000	Feldspar; leucite, nepheline and nepheline syenite; fluorspar, - Feldspar	3%	“
	25292100	- Fluorspar: -- Containing by weight 97% or less of calcium fluoride	3%	“
	25292200	-- Containing by weight more than 97% of calcium fluoride	3%	“
	25293000	- Leucite; nepheline and nepheline syenite	3%	“
25.30		Mineral substances not elsewhere specified or included.		
	25301000	- Vermiculite, perlite and chlorites, unexpanded	3%	“
	25302000	- Kieserite, epsomite (natural magnesium sulphates)	3%	“
	25309000	- Other	3%	“

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 No.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 compound, of a kind used principally for the recovery of precious metal (heading 71.12 or 85.49); 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 wither for the extraction of arsenic or metals or for the manufacture of their chemical compounds.

Subheading Notes.

- 1. For the purposes of subheadings 262021, “leaded gasoline sludges and leaded anti-knock compound sludges” means 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 262060.**

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
26.01		Iron ores and concentrates, including roasted iron pyrites.		
	26011100	- Iron ores and concentrates, other than roasted iron pyrites:	3%	Kg
	26011200	-- Non-agglomerated	3%	“
	26012000	-- Agglomerated	3%	“
		- Roasted iron pyrites		
26.02	26020000	Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight.	3%	“
26.03	26030000	Copper ores and concentrates	3%	“

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
26.04	26040000	Nickel ores and concentrates.	3%	Kg
26.05	26050000	Cobalt ores and concentrates	3%	“
26.06	26060000	Aluminium ores and concentrates.	3%	“
26.07	26070000	Lead ores and concentrates.	3%	“
26.08	26080000	Zinc ores and concentrates.	3%	“
26.09	26090000	Tin ores and concentrates.	3%	“
26.10	26100000	Chromium ores and concentrates	3%	“
26.11	26110000	Tungsten ores and concentrates	3%	“
26.12		Uranium or thorium ores and concentrates.		
	26121000	- Uranium ores and concentrates	3%	“
	26122000	- Thorium ores and concentrates	3%	“
26.13		Molybdenum ores and concentrates.		
	26131000	- Roasted	3%	“
	26139000	- Other	3%	“
26.14	26140000	Titanium ores and concentrates	3%	“
26.15		Niobium, tantalum, vanadium or zirconium ores and concentrates.		
	26151000	- Zirconium ores and concentrates	3%	“
	26159000	- Other	3%	“
26.16		Precious metal ores and concentrates.		
	26161000	- Silver ores and concentrates	3%	“
	26169000	- Other:		
	26169010	-- Gold ores and concentrates	3%	“
	26169090	-- Other	3%	“
26.17		Others ores and concentrates		
	26171000	- Antimony ores and concentrates	3%	“
	26179000	- Other	3%	“
26.18	26180000	Granulated slag (slag sand) from the manufacture of iron or steel.	3%	“

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
26.19	26190000	Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel.	3%	Kg
26.20		Slag, ash and residues (other than from the manufacture of iron or steel), containing metals, arsenic or their compounds.		
		- Containing mainly Zinc:		
	26201100	-- Hard zinc spelter	3%	“
	26201900	-- Other	3%	“
		- Containing mainly lead:		
	26202100	-- Leaded gasoline sludges and leaded anti-knock compound sludges	3%	“
	26202900	-- Other	3%	“
	26203000	- Containing mainly copper	3%	“
	26204000	- Containing mainly aluminium	3%	“
	26206000	- 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 manugacture of their chemical compounds.	3%	“
		- Other		
	26209100	-- Containing antimony, beryllium, cadmium, chromium, or their mixtures	3%	“
	26209900	-- Other	3%	“
26.21		Other slag and ash, including seaweed ash (kelp); ash and residues from the incineration of municipal waste.		
	26211000	- Ash and residues from the incineration of municipal waste	3%	“
	26219000	- Other	3%	“

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 machining 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, “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, 2707.20, 2707.30, and 2707.40 , the terms “benzole (benzene)”, “toluene (toluene)”, “xylene (xylenes)”, and “naphthalene” apply to products which contain more than 50% by weight of benzene, toluene, xylene, or naphthalene , respectively.**
- 4. For the purposes of subheading 27.01.2, “light oils and preparations” are those of which 90% or more by volume (including losses) distil at 210 °C according to the ISO 3405 method (equivalent to the ASTM D 86 method).**
- 5. For the purposes of the subheadings of heading 27.10, the term “biodiesel” means mono-alkyl esters of fatty acids of a kind used as a fuel, derived from animal, vegetable or microbial fats and oils whether or not used.**

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
27.01		Coal; briquettes, ovoids and similar solid fuels manufactured from coal. - Coal, whether or not pulverised, but not agglomerated:		
	27011100	-- Anthracite	3%	Kg
	27011200	-- Bituminous coal	3%	“
	27011900	-- Other coal	3%	“
	27012000	- Briquettes, ovoid and similar solid fuels manufactured from coal	3%	“
27.02		Lignite, whether or not agglomerated, excluding jet.		
	27021000	- Lignite, whether or not pulverised, but not agglomerated	3%	“
	27022000	- Agglomerated lignite	3%	“
27.03	2703000	Peat (including peat litter), whether or not agglomerated.	3%	“
27.04	27040000	Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon	3%	“
27.05	27050000	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons.	3%	“
27.06	27060000	Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars.	3%	“
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.		
	27071000	- Benzole (benzene)	3%	“
	27072000	- Toluole (toluene)	3%	“
	27073000	- Xylol (xylenes)	3%	“
	27074000	- Naphthalene	3%	“
	27075000	- Other aromatic hydrocarbon mixtures of which 65% or more by volume (including losses) distils at 250°C by the ISO 3405 method (equivalent to the ASTM D 86 method).	3%	“
		- Other :		
	27079100	-- Creosote oils	3%	“
	27079900	-- Other	3%	“
27.08		Pitch and pitch coke, obtained from coal tar or from other mineral tars.		
	27081000	- Pitch	3%	“
	27082000	- Pitch coke	3%	“
27.09	27090000	Petroleum oils and oils obtained from bituminous minerals, crude.	3%	“

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
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:		
	27101200	-- light oils and preparations:		
	27101210	--- Partly refined petroleum	3%	Kg
	27101220	--- Benzene	3%	"
	27101230	--- Kerosene (including jet oil)	3%	"
	27101240	--- White spirit	3%	"
	27101250	--- Distilled fuels; gas oil	3%	"
	27101260	--- Distilled fuels; diesel oil	Nil	"
	27101270	--- Residual fuels oil; furnace	Nil	"
	27101900	-- Other:		
	27101910	--- Lubricating oils and grease	3%	"
	27101920	--- Waste oils	3%	"
	27101990	--- Other petroleum oils	3%	"
	27102000	- 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, containing biodiesel, other than waste oils. - waste oils:	3%	"
	27109100	-- Containing polychlorinated biphenyls (PCBs), polychlorinated – terphenyls (PCTs) or polybrominated biphenyls (PBBs)	3%	"
	27109900	-- Other	3%	"
27.11		Petroleum gases and other gaseous hydrocarbons. - Liquefied:		
	27111100	-- Natural gas	3%	"
	27111200	-- Propane	3%	"
	27111300	-- Butanes	3%	"
	27111400	-- Ethylene, propylene, butylene et butadiene	3%	"
	27111900	-- Other	3%	"
		- In gaseous state:		
	27112100	-- Natural gas	3%	"
	27112900	-- Other	3%	"
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.		
	27121000	- Petroleum jelly	3%	"
	27122000	- Paraffin wax containing by weight less than 0.75% of oil	3%	"
	27129000	- Other	3%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
27.13		Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals.		
		- Petroleum coke:		
	27131100	-- Not calcined	3%	Kg
	27131200	-- Calcined	3%	“
	27132000	- Petroleum bitumen	3%	“
	27139000	- Other residues of petroleum oils or of oils obtained from bituminous minerals	3%	“
27.14		Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks.		
	27141000	- Bituminous or oil shale and tar sands	Nil	“
	27149000	- Other	3%	“
27.15	27150000	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs).	3%	“
27.16	27160000	Electrical energy. (optional heading)	3%	MW

**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, 28.46 or 28.52 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, 33.03, 33.04, 33.05, 33.06, 33.07, 3506, 3707 or 38.08 by reason of being put 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.
4. Where a product answers to a description in one or more of the headings in Section VI by virtue of being described by name or function and also to heading 38.27, then it is classifiable in a heading that product references the by name or function and not under heading 38.27

**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) above dissolved in water;
 - (c) The products mentioned in (a) above 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) above 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) above with an 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 sulfoxylates, stabilised with organic substances (heading 28.31), carbonates and peroxocarbonates of inorganic bases (heading No. 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 and the glass in the form of powder, granules or flakes of heading 32.06.
 - (e) Artificial graphite (heading 38.01); products put up as charges for fire-extinguishers 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 2.5 g 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 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 peroxysalts.
- Except where the context otherwise requires, double or complex salts are to be classified in heading 28.42.
6. Heading No. 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 Section 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 uCi/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 28.53 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 38.18.

Subheading Note:

1. For the purposes of subheading 2852.10, the expression "chemically defined" means all organic or inorganic compounds of mercury meeting the requirements of paragraphs (a) to (e) of Note 1 to Chapter 28 or paragraphs (a) to (h) of Note 1 to Chapter 29.

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
28.01		I - CHEMICAL ELEMENTS		
		Fluorine, chlorine, bromine and iodine		
	28011000	- Chlorine	3%	Kg
	28012000	- Iodine	3%	"
	28013000	- Fluorine; bromine	3%	"
28.02	28020000	Sulphur, sublimed or precipitated; colloidal sulphur.	3%	"
28.03	28030000	Carbon (carbon blacks and other forms of carbon not elsewhere specified or included).	3%	"
28.04		Hydrogen, rare gases and other non-metals.		
	28041000	- Hydrogen	3%	Kg
		- Rare gases:		
	28042100	-- Argon	3%	M ³
	28042900	-- Other	3%	"
	28043000	- Nitrogen	3%	"
	28044000	- Oxygen	3%	"
	28045000	- Boron; tellurium	3%	"
		- Silicon:		
	28046100	-- Containing by weight not less than 99.99% of silicon	3%	Kg
	28046900	-- Other	3%	"
	28047000	- Phosphorous	3%	"
	28048000	- Arsenic	3%	"
	28049000	- Selenium	3%	"
28.05		Alkali or alkaline-earth metals rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed; mercury.		
		- Alkali or alkaline-earth metals:		
	28051100	-- Sodium	3%	"
	28051200	-- Calcium	3%	"
	28051900	-- Other	3%	"
	28053000	- Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed	3%	"
	28054000	- Mercury	3%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
28.06		II- INORGANIC ACIDS AND INORGANIC OXYGEN COMPOUNDS OF NON-METALS Hydrogen chloride (hydrochloric acid); chlorosulphuric acid. - Hydrogen chloride (hydrochloric acid) - Chlorosulphuric acid	3% 3%	Kg “
28.07	28070000	Sulphuric acid; oleum.	3%	“
28.08	28080000	Nitric acid; sulphonitric acid	3%	“
28.09		Diphosphorous pentaoxide; phosphoric acid and polyphosphoric acids. - Diphosphorus pentaoxide - Phosphoric acid and polyphosphoric acids	3% 3%	“ “
28.10	28100000	Oxides of boron; boric acids.	3%	“
28.11		Other inorganic acids and other inorganic oxygen compounds of non-metals. - Other inorganic acids: -- Hydrogen flouride (hydroflouric acid) -- Hydrogen cyanide (hydrocyanic acid)". -- Other - Other inorganic oxygen compounds of non-metals: -- Carbon dioxide -- Silicon dioxide -- Other	3% 3% 3% 3% 3% 3%	“ “ “ “ “ “
28.12		III - HALOGEN OR SULPHUR COMPOUNDS OF NON-METALS Halides and halide oxide of non-metals. - Chloride and chloride oxides -- Carbonyl dichloride (phosgene) -- Phosphorus oxychloride -- Phosphorus trichloride -- Phosphorus pentachloride -- Sulphur monochloride -- Sulphur dichloride -- Thionyl chloride -- Other. - Other	3% 3% 3% 3% 3% 3% 3% 3%	“ “ “ “ “ “ “ “
28.13		Sulphides of non-metals; commercial phosphorus trisulphide. - Carbon disulphide - Other	3% 3%	“ “
28.14		IV. INORGANIC BASES AND OXIDES, HYDROXIDES AND PEROXIDES OR METALS Ammonia, anhydrous or in aqueous solution. - Anhydrous ammonia - Ammonia in aqueous solution	3% 3%	“ “

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
28.15		Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium. - Sodium hydroxide (Caustic soda): 28151100 -- Solid 28151110 --- For pharmaceutical use 28151190 --- Other 28151200 -- In aqueous solutions (soda lye or liquid soda) 28152000 - Potassium hydroxide (caustic potash) 28153000 - Peroxides of sodium or potassium	3% 3% 3% 3% 3%	Kg “ “ “ “
28.16		Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium. 28161000 - Hydroxide and peroxide of magnesium 28164000 - Oxides, hydroxides and peroxide of strontium or Barium	3% 3%	“ “
28.17	28170000	Zinc oxide, zinc peroxide.	3%	“
28.18		Artificial corundum, whether or not chemically defined; aluminium oxide; aluminium hydroxide. 28181000 - Artificial corundum, whether or not chemically defined 28182000 - Aluminium oxide 28183000 - Aluminium hydroxide	3% 3% 3%	“ “ “
28.19		Chromium oxides and hydroxides. 28191000 - Chromium trioxide 28199000 - Other	3% 3%	“ “
28.20		Manganese oxides. 28201000 - Manganese dioxide 28209000 - Other	3% 3%	“ “
28.21		Iron oxides and hydroxides; earth colours containing 70% or more by weight of combined iron evaluated as Fe ₂ O ₃ . 28211000 - Iron oxides and hydroxides 28212000 - Earth colours	3% 3%	“ “
28.22	28220000	Cobalt oxides and hydroxides; commercial cobalt oxides.	3%	“
28.23	28230000	Titanium oxides.	3%	“
28.24		Lead oxides; red lead and orange lead. 28241000 - Lead monoxide (litharge, massicot) 28249000 - Other	3% 3%	“ “
28.25		Hydrazine and hydroxylamine and their inorganic salts, other inorganic bases; other metal oxides, hydroxides and peroxides. 28251000 - Hydrazine and hydroxylamine and their inorganic salts 28252000 - Lithium oxide and hydroxide 28253000 - Vanadium oxides and hydroxides 28254000 - Nickel oxides and hydroxides 28255000 - Copper oxides and hydroxides 28256000 - Germanium oxides and zirconium dioxide 28257000 - Molybdenum oxides and hydroxides 28258000 - Antimony oxides 28259000 - Other	3% 3% 3% 3% 3% 3% 3% 3%	“ “ “ “ “ “ “ “

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
		V- SALTS AND PEROXYSALTS, OF INORGANIC ACIDS AND METALS		
28.26		Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts.		
		- Fluorides:		
	28261200	-- Of aluminium	3%	Kg
	28261900	-- Other	3%	"
	28263000	- Sodium hexafluoroaluminate (synthetic cryolite)	3%	"
	28269000	- Other	3%	"
28.27		Chlorides, chloride oxides and chloride hydroxides, bromides and bromide oxides, iodides and iodide oxides.		
	28271000	- Ammonium chloride	3%	"
	28272000	- Calcium chloride	3%	"
		- Other chlorides:		
	28273100	-- Of magnesium	3%	"
	28273200	-- Of aluminium	3%	"
	28273500	-- Of nickel	3%	"
	28273900	-- Other	3%	"
		- Chloride oxides and chloride hydroxides:		
	28274100	-- Of copper	3%	"
	28274900	-- Other	3%	"
		- Bromides and bromide oxides:		
	28275100	-- Bromides of sodium or of potassium	3%	"
	28275900	-- Other	3%	"
	28276000	- Iodides and iodide oxides	3%	"
28.28		Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites.		
	28281000	- Commercial calcium hypochloric and other calcium hypochlorites	3%	"
	28289000	- Other	3%	"
28.29		Chlorates and perchlorates; bromates and perbromates; iodates and periodates.		
		- Chlorates:		
	28291100	-- Of sodium	3%	"
	28291900	-- Other	3%	"
	28299000	- Other	3%	"
28.30		Sulphides; polysulphides.		
	28301000	- Sodium sulphides	3%	"
	28309000	- Other	3%	"
28.31		Dithionites and sulfoxylates.		
	28311000	- Of sodium	3%	"
	28319000	- Other	3%	"
28.32		Sulphites; thiosulphates.		
	28321000	- Sodium sulphites	3%	"
	28322000	- Other sulphites	3%	"
	28323000	- Thiosulphates	3%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
28.33		Sulphates; alums; peroxosulphates (persulphates).		
		- Sodium sulphates:		
	28331100	-- Disodium sulphate	3%	Kg
	28331900	-- Other	3%	“
		- Other sulphates:		
	28332100	-- Of magnesium	3%	“
	28332200	-- Of aluminium	3%	“
	28332400	-- Of nickel	3%	“
	28332500	-- Of copper	3%	“
	28332700	-- Of barium	3%	“
	28332900	-- Other	3%	“
	28333000	- Alums	3%	“
	28334000	- Peroxosulphates (persulphates)	3%	“
28.34		Nitrites; nitrates.		
	28341000	- Nitrites	3%	“
		- Nitrates:		
	28342100	-- Of potassium	3%	“
	28342900	-- Other	3%	“
28.35		Phosphinates (hypophosphites), phosphonates (phosphites), hosphates and polyphosphates.		
	28351000	- Phosphinates (hypophosphites) and phosphonates (phosphites)	3%	“
		- Phosphates:		
	28352200	-- Of mono-or disodium	3%	“
	28352400	-- Of potassium	3%	“
	28352500	-- Calcium hydrogenorthophosphate (“dicalcium phosphate”)	3%	“
	28352600	-- Other phosphates of calcium	3%	“
	28352900	-- Other	3%	“
		- Polyphosphates:		
	28353100	-- Sodium triphosphate (sodium tripolyphosphate)	3%	“
	28353900	-- Other	3%	“
28.36		Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamate.		
	28362000	- Disodium carbonate:		
	28362010	--- For medical use (Sodium carbonate)	Nil	“
	28362090	--- Other	3%	“
	28363000	- Sodium hydrogencarbonate (sodium bicarbonate)		
	28364000	- Potassium carbonates	3%	“
	28365000	- Calcium carbonate	3%	“
	28366000	- Barium carbonate	3%	“
		- Other:		
	28369100	-- Lithium carbonates	3%	“
	28369200	-- Strontium carbonate	3%	“
	28369900	-- Other :		
	28369910	--- sodium bicarbonate	3%	“
	28369990	--- Other	3%	“
28.37		Cyanides, cyanide oxides and complex cyanides.		
		- Cyanides and cyanide oxides:		
	28371100	-- Of sodium	3%	“
	28371900	-- Other	3%	“
	28372000	- Complex cyanides	3%	“

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
"28.38"				
28.39		Silicates; commercial alkali metal silicates. - Of sodium:		
	28391100	-- Sodium metasilicates	3%	Kg
	28391900	-- Other	3%	"
	28399000	- Other	3%	"
28.40		Borates; peroxoborates (perborates). - Disodium tetraborate (refined borax):		
	28401100	-- Anhydrous	3%	"
	28401900	-- Other	3%	"
	28402000	- Other borates	3%	"
	28403000	- Peroxoborates (perborates)	3%	"
28.41		Salts of oxometallic or peroxometallic acids.		
	28413000	- Sodium dichromate	3%	"
	28415000	- Other chromates and dichromates; peroxochromates	3%	"
		- Manganites, manganates and permanganates:		
	28416100	-- Potassium permanganate	3%	"
	28416900	-- Other	3%	"
	28417000	- Molybdates	3%	"
	28418000	- Tungstates (wolframates)	3%	"
	28419000	- Other	3%	"
28.42		Other salts of inorganic acids or peroxyacids (including aluminosilicates whether or not chemically defined), other than azides.		
	28421000	- Double or complex silicates, including aluminosilicates whether or not chemically defined.	3%	"
	28429000	- Other	3%	"
28.43		VI - MISCELLANEOUS Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals.		
	28431000	- Colloidal precious metals	3%	"
		- Silver compounds:		
	28432100	-- Silver nitrate	3%	"
	28432900	-- Other	3%	"
	28433000	- Gold compounds	3%	"
	28439000	- Other compounds; amalgams	3%	"
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.		
	28441000	- Natural uranium and its compounds; alloys, dispersions (including cermet), ceramic products and mixtures containing natural uranium or natural uranium compounds.	3%	"
	28442000	- Uranium enriched in U 235 and its compounds; plutonium and its compounds; alloys, dispersions (including cermet), ceramic products and mixtures containing uranium enriched in U 235, plutonium or compounds of these products.	3%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
28.45	28443000	- Uranium depleted in U 235 and its compounds; thorium and its compounds; alloys, dispersions (including cermet), ceramic products and mixtures containing uranium depleted in U 235, thorium or compounds of these products.	3%	Kg
		- Radioactive elements and isotopes and compounds other than those of subheading 2844.10, 2844.20 or 2844.30; alloys, dispersions (including cermet), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues:		
	28444100	-- Tritium and its compounds; alloys, dispersions (including cermet), ceramic products and mixtures containing tritium or its compounds	3%	“
	28444200	-- Actinium-225, actinium-227, californium-253, curium-240, curium-241, curium-242, curium-243, curium-244, einsteinium-253, einsteinium-254, gadolinium-148, polonium-208, polonium-209, polonium-210, radium-223, uranium-230 or uranium-232, and their compounds; alloys, dispersions (including cermet), ceramic products and mixtures containing these elements or compounds	3%	“
	28444300	-- Other radioactive elements and isotopes and compounds; other alloys, Dispersions (including cermet), ceramic products and mixtures containing these elements, isotopes or compounds		
	28444400	-- Radioactive residues.	3%	“
	28445000	- Spent (irradiated) fuel elements (cartridges) of nuclear reactors	3%	“
		Isotopes other than those of heading 28.44; compounds, inorganic or organic, of such isotopes, whether or not chemically defined.		
	28451000	- Heavy water (deuterium oxide)	3%	“
	28452000	- Boron enriched in boron-10 and its compounds	3%	“
	28453000	- Lithium enriched in lithium-6 and its compounds	3%	“
	28454000	- Helium-3	3%	“
	28459000	- Other	3%	“
		Compounds, inorganic or organic of rare-earth metals, of yttrium or of mixtures of these metals.		
	28461000	- Cerium compounds	3%	“
	28469000	- Other	3%	“
28.47	28470000	Hydrogen peroxide, whether or not solidified with urea.	3%	“
“28.48”				
28.49		Carbides, whether or not chemically defined.		
	28491000	- Of calcium	3%	“
	28492000	- Of silicon	3%	“
	28499000	- Other	3%	“
28.50	28500000	Hydrides, nitrides, oxides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 28.49.	3%	“
“28.51”				
28.52		Inorganic or organic Compounds of mercury, whether or not chemically defined, excluding amalgams.		
	28521000	- Chemically defined	3%	“
	28529000	- Other	3%	“
28.53		Phosphides, whether or not chemically defined, excluding, ferrophosphorus; 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.		
	28531000	- Cyanogen chloride (chlorcyan)	3%	“
	28539000	- Other”.	3%	“

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, or the products of heading 29.41, whether or not chemically defined;**
- (d) The products mentioned in (a), (b) or (c) above dissolved in water;**
- (e) The products mentioned in (a), (b) or (c) above 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) above 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) above with an added anti-dusting agent or a colouring or odoriferous substance or an emetic 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 of heading 15.20;**
- (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) Immunological products of heading 30.02;**
- (f) Urea (heading 31.02 or 31.05);**
- (g) Colouring matter of vegetable or animal origin (heading 32.03), 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);**
- (h) Enzymes (heading 35.07);**

- (j) Metaldehyde, hexamethylenetetramine or similar substances, put up in forms (for example, tables, 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);
 - (k) 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; or
 - (l) 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 29.11 and 29.13 to 29.20, any 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 purpose of heading 29.29.

For the purposes of headings 29.11, 29.12, 29.14, 29.18 and 29.22, “oxygen function”, the characteristic organic oxygen - containing group of those respective headings, is restricted to the oxygen-functions referred to in headings 29.05 to 29.20.

5. (A) The esters of acid-function organic compounds of sub-Chapters I 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 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) Co-ordination 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, clearing of all metal bonds, other than metal-carbon bonds.
- (D) Metal alcoholate 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. Heading 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, or imides of polybasic acids.

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

8. For the purposes of heading 29.37:

- (a) the term “hormones” 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 No.	H.S. Code	DESCRIPTION	Rate	St. U
29.01		I - HYDROCARBONS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		
		Acyclic hydrocarbons.		
	29011000	- Saturated	3%	Kg
		- Unsaturated:		
	29012100	-- Ethylene	3%	“
	29012200	-- Propene (propylene)	3%	“
	29012300	-- Butene (butylene) and isomers thereof	3%	“
29.02	29012400	-- Buta-1, 3-diene and isoprene	3%	“
	29012900	-- Other	3%	“
		Cyclic hydrocarbons.		
		- Cyclanes, cyclenes and cycloterpenes:		
	29021100	-- Cyclohexane	3%	“
	29021900	-- Other	3%	“
	29022000	- Benzene	3%	“
	29023000	- Toluene	3%	“
		- Xylenes:		
	29024100	-- O-Xylene	3%	“
	29024200	-- M-Xylene	3%	“
	29024300	-- P-Xylene	3%	“
	29024400	-- Mixed xylene isomers	3%	“
	29025000	- Styrene	3%	“
	29026000	- Ethylbenzene	3%	“
	29027000	- Cumene	3%	“
	29029000	- Other :		
	29029010	--- Naphtalene	3%	“
	29029090	--- Other	3%	“

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
29.03		Halogenated derivatives of hydrocarbons. - Saturated chlorinated derivatives of acyclic hydrocarbons: 29031100 -- Chloromethane (methyl chloride) and chloroethane (ethyl chloride) 3% Kg 29031200 -- Dichloromethane (methylene chloride) 3% “ 29031300 -- Chloroform (trichloromethane) 3% “ 29031400 -- Carbon tetrachloride 3% “ 29031500 -- Ethylene dichloride (ISO) (1,2 – dichloroethane) 3% “ 29031900 -- Other 3% “ - Unsaturated chlorinated derivatives of acyclic hydrocarbons: 29032100 -- Vinyl chloride (chloroethylene) 3% “ 29032200 -- Trichloroethylene 3% “ 29032300 -- Tetrachloroethylene (perchloroethylene) 3% “ 29032900 -- Other 3% “ - Saturated fluorinated derivatives of acyclic hydrocarbons : 29034100 -- Trifluoromethane (HFC-23) 3% “ 29034200 -- Difluoromethane (HFC-32) 3% “ 29034300 -- Fluoromethane (HFC-41) , 1 , 2-difluoroethane (HFC-152) and 1,1-difluoroethane (HFC-152a) 3% “ 29034400 -- Pentafluoroethane (HFC-125), 1,1,1-trifluoroethane (HFC-143a) and 1,1,2-trifluoroethane (HFC-143) 3% “ 29034500 -- 1,1,1,2-Tetrafluoroethane (HFC-134a) and 1,1,2,2-tetrafluoroethane (HFC-134) 3% “ 29034600 -- 1,1,1,2,3,3,3-Heptafluoropropane (HFC-227ea), 1,1,1,2,2,3-hexafluoropropane (HFC-236cb) , 1 , 1 , 1 , 2 , 3 , 3-hexafluoropropane (HFC-236ea) and 1,1,1,3,3,3- hexafluoropropane (HFC-236fa) 3% “ 29034700 -- 1,1,1,3,3-Pentafluoropropane (HFC-245fa) and 1,1,2,2,3-pentafluoropropane (HFC-245ca) 3% “ 29034800 -- 1,1,1,3,3-Pentafluorobutane (HFC-365mfc) and 1,1,1,2,2,3,4,5,5,5-decafluoropentane (HFC-43-10mee) 3% “ 29034900 -- Other - Unsaturated fluorinated derivatives of acyclic hydrocarbons : 29035100 -- 2,3,3,3-Tetrafluoropropene (HFO-1234yf), 1,3,3,3-tetrafluoropropene (HFO-1234ze) and (Z)-1,1,1,4,4,4-hexafluoro-2-butene (HFO-1336mzz) 3% “ 29035900 -- Other 3% “ - Brominated or iodinated derivatives of acyclic hydrocarbons : 29036100 -- Methyl bromide (bromomethane) 3% “ 29036200 -- Ethylene dibromide (ISO) (1,2-dibromoethane) 3% “ 29036900 -- Other 3% “ - Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens: 29037100 -- Chlorodifluoromethane (HCFC-22) 3% “ 29037200 -- Dichlorotrifluoroethanes (HCFC-123) 3% “ 29037300 -- Dichlorofluoroethanes (HCFC-141, 141b) 3% “ 29037400 -- Chlorodifluoroethanes (HCFC-142, 142b) 3% “ 29037500 -- Dichloropentafluoropropanes (HCFC-225, 225ca, 225cb) 3% “ 29037600 -- Bromochlorodifluoromethane (Halon-1211), bromotrifluoromethane (Halon-1301) and dibromotetrafluoroethanes (Halon-2402) 3% “ 29037700 -- Other, perhalogenated only with fluorine and chlorine 3% “ 29037800 -- Other perhalogenated derivatives 3% “ 29037900 -- Other 3% “ - Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons: 29038100 -- 1,2,3,4,5,6- Hexachlorocyclohexane (HCH (ISO), including Lindane (ISO, INN): 29038110 --- For agricultural use 3% “ 29038190 --- Other 3% “		

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
	29038200	-- Aldrin (ISO), chlordane (ISO) and Heptachlor (ISO)	3%	“
	29038300	-- Mirex (ISO)	3%	“
	29038900	-- Other:		
	29038910	--- For agricultural. Use	3%	“
	29038990	--- Other	3%	“
		- Halogenated derivatives of aromatic hydrocarbons:		
	29039100	-- Chlorobenzene, o-dichlorobenzene and p-dichlorobenzene:		
	29039110	--- For agricultural. Use	3%	“
	29039190	--- Other	3%	“
	29039200	- Hexachloroberzene (ISO) and DDT (ISO) clofenotane (INN), (1,1,1-trichloro-2,2-bis (p-chlorophenyl) ethane):		
	29039210	--- For agricultural. Use	3%	“
	29039290	--- Other	3%	“
	29039300	-- Pentachlorobenzene(ISO)	3%	“
	29039400	-- Hexabromobiphenyls".	3%	“
	29039900	-- Other:		
	29039910	--- For agricultural. Use	3%	“
	29039990	--- Other	3%	“

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
29.04		Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated.		
	29041000	- Derivatives containing only sulpho groups, their salts and ethyl esters	3%	Kg
	29042000	- Derivatives containing only nitro or only nitroso groups	3%	"
		- Perfluorooctane sulphonic acid, its salts and perfluorooctane sulphonyl fluoride:		
	29043100	-- Perfluorooctane sulphonic acid	3%	"
	29043200	-- Ammonium Perfluorooctane sulphonate	3%	"
	29043300	-- Lithium perfluorooctane sulphonate	3%	"
	29043400	-- Potassium perfluorooctane sulphonate	3%	"
	29043500	-- Other salts of perfluorooctane sulphonic acid	3%	"
	29043600	-- Perfluorooctane sulphonyl fluoride"	3%	"
	29049000	- Other:		
	29049100	--Trichloronitromethane (chloropicrin)	3%	"
	29049900	-- Other.	3%	"
		II - ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		
29.05		Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.		
		- Saturated monohydric alcohols:		
	29051100	-- Methanol (methyl alcohol)	3%	"
	29051200	-- Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl) alcohol	3%	"
	29051300	-- Butan-1-ol (n-butyl alcohol)	3%	"
	29051400	-- Other butanols	3%	"
	29051600	-- Octanol (octyl alcohol) and isomers thereof	3%	"
	29051700	-- Dodecan-1-ol (lauryl alcohol), hexadecane-1ol (cetyl alcohol) and octadecan-1ol (stearyl alcohol)	3%	"
	29051900	-- Other	3%	"
		- Unsaturated monohydric alcohols:		
	29052200	-- Acyclic terpene alcohols	3%	"
	29052900	-- Other	3%	"
		- Diols:		
	29053100	-- Ethylene glycol (ethanediol)	3%	"
	29053200	-- Propylene glycol (propane- 1, 2-diol)	3%	"
	29053900	-- Other	3%	"
		- Other polyhydric alcohols:		
	29054100	-- 2-Ethyl-2-(hydroxymethyl)propane-1, 3-diol (trimethylolpropane)	3%	"
	29054200	-- Pentaerythritol	3%	"
	29054300	-- Mannitol	3%	"
	29054400	-- D-glucitol (sorbitol)	3%	"
	29054500	-- Glycerol	3%	"
	29054900	-- Other	3%	"
		- Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols:		
	29055100	-- Ethchlorvynol (INN)	3%	"
	29055900	-- Other	3%	"
29.06		Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.		
		- Cyclanic, cyclenic or cycloterpenic:		
	29061100	-- Menthol	3%	"
	29061200	-- Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols	3%	"
	29061300	-- Sterols and inositols	3%	"
	29061900	-- Other	3%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
29.07	29062100	- Aromatic:	3%	Kg
	29062900	-- Benzyl alcohol	3%	"
		-- Other		
		III - PHENOLS, PHENOL-ALCOHOLS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		
		Phenols; phenol-alcohols.		
		- Monophenols:		
	29071100	-- Phenol (hydroxybenzene) and its salts	3%	"
	29071200	-- Cresols and their salts	3%	"
	29071300	-- Octylphenol, nonylphenol and their isomers; salts thereof	3%	"
	29071500	-- Naphthols and their salts	3%	"
	29071900	-- Other	3%	"
		- Polyphenols; Phenol-alcohols:		
	29072100	-- Resorcinol and its salts	3%	"
	29072200	-- Hydroquinone (quinol) and its salts	3%	"
	29072300	-- 4,4'-Isopropylidenediphenol (bisphenol A, diphenylolpropane) and its salts	3%	"
	29072900	-- Other	3%	"
		IV - ETHERS, ALCOHOL PEROXIDES, ETHER PEROXIDES, ACETAL AND HEMIACETAL PEROXIDES, KETONE PEROXIDES, EPOXIDES WITH A THREE-MEMBERED RING, ACETALS AND HEMIACETALS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		
		Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols.		
		- Derivatives containing only halogen substitutes and their salts:		
29.08	29081100	-- Pentachlorophenol (ISO)	3%	"
	29081900	-- Other	3%	"
		- Other:		
	29089100	-- Dinoseb (ISO) and its salts	3%	"
	29089200	-- 4,6-Dinitro-o-cresol (DNOC (ISO)) and its salts	3%	"
	29089900	-- Other	3%	"
29.09		IV - ETHERS, ALCOHOL PEROXIDES, ETHER PEROXIDES, ACETAL AND HEMIACETAL PEROXIDES, KETONE PEROXIDES, EPOXIDES WITH A THREE-MEMBERED RING, ACETALS AND HEMIACETALS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		
		Esther, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides, ether peroxides, acetal and hemiacetal peroxides, ketone eroxides (whether or not chemically defined), and their halogenated, sulphonated, nitrated or nitrosated derivatives.		
		- Acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives:		
	29091100	-- Diethyl ether	3%	"
	29091900	-- Other	3%	"
	29092000	- Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	3%	"
	29093000	- Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	10%	"
		- Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives		
	29094100	-- 2,2'-Oxydiethanol (diethylene glycol, digol)	3%	"
	29094300	-- Monobutyl ethers of ethylene glycol or of diethylene glycol	3%	"
	29094400	-- Other monoalkylethers of ethylene glycol or of diethylene glycol	3%	"
	29094900	-- Other	3%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
29.10	29095000	- Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives.	3%	Kg
	29096000	- Alcohol peroxides, ether peroxides, acetal and hemiacetal peroxides,, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives	3%	“
		Epoxides, epoxyalcohols, epoxyphenols andepoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives.		
	29101000	- Oxirane (ethylene oxide)	3%	“
	29102000	- Methyloxirane (propylene oxide)	3%	“
	29103000	- 1-Chloro-2,3-epoxypropane (epichlorohydrin)	3%	“
	29104000	- Dieldrin (ISO, INN)	3%	“
	29105000	- Endrin.(ISO)	3%	“
	29109000	- Other	3%	“
29.11	29110000	Acetals, and hemi-acetals, whether or not with other oxygen function, and their halogenated sulphonated, nitrated or nitrosated derivatives.	3%	“
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:		
	29121100	-- Methanal (formaldehyde)	3%	“
	29121200	-- Ethanal (acetaldehyde)	3%	“
	29121900	-- Other	3%	“
		- Cyclic aldehydes without other oxygen function:		
	29122100	-- Benzaldehyde	3%	“
	29122900	-- Other	3%	“
		- Aldehyde-alcoholos, aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function:		
	29124100	-- Vanillin (4-hydroxy-3-methoxybenzaldehyde)	3%	“
	29124200	-- Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde)	3%	“
	29124900	-- Other	3%	“
	29125000	- Cyclic polymers of aldehydes	3%	“
	29126000	- Paraformaldehyde	3%	“
29.13	29130000	Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 29.12.	3%	“
29.14		VI - KETONE-FUNCTION COMPOUNDS AND QUINONE-FUNCTION COMPOUNDS		
		Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.		
		- Acyclic ketones without other oxygen function:		
	29141100	-- Acetone	3%	“
	29141200	-- Butanone (methyl ethyl ketone)	3%	“
	29141300	-- 4-Methylpentan 2-one (methyl isobutyl ketone)	3%	“
	29141900	-- Other	3%	“
		- Cyclanic, cyclenic or cycloterpenic ketones without other oxygen function:		
	29142200	-- Cyclohexanone and methylcyclohexanones	3%	“
	29142300	-- Ionones and methylionones	3%	“
	29142900	-- Other	3%	“
		- Aromatic ketones without other oxygen function:		
	29143100	-- Phenylacetone (phenylpropan-2-one)	3%	“
	29143900	-- Other	3%	“

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
29.15	29144000	- Ketone-alcohols and ketone-aldehydes	3%	Kg
	29145000	- Ketone-phenols and ketones with other oxygen function	3%	"
		- Quinones:		
	29146100	-- Anthraquinone	3%	"
	29146200	-- Coenzyme Q10 (ubidecarenone (INN)).	3%	"
	29146900	-- Other	3%	"
		- Halogenated, sulphonated, nitrated or nitrosated derivatives :		
	29147100	-- Chlordecone (ISO).	3%	"
	29147900	-- Other.	3%	"
		VII - CARBOXYLIC ACIDS AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		
		Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.		
		- Formic acid, its salts and esters:		
	29151100	-- Formic acid	3%	"
	29151200	-- Salts of formic acid	3%	"
	29151300	-- Esters of formic acid	3%	"
		- Acetic acid and its salts; acetic anhydride:		
	29152100	-- Acetic acid	3%	"
	29152400	-- Acetic anhydride	3%	"
	29152900	-- Other	3%	"
		- Esters of acetic acid:		
	29153100	-- Ethyl acetate	3%	"
	29153200	-- Vinyl acetate	3%	"
	29153300	-- n-Butyl acetate	3%	"
	29153600	-- Dinoseb (ISO) acetate	3%	"
	29153900	-- Other	3%	"
	29154000	- Mono-, di- or trichloroacetic acids, their salts and esters	3%	"
	29155000	- Propionic acid, its salts and esters	3%	"
	29156000	- Butanoic acids, pentanoic acids, their salts and esters	3%	"
	29157000	- Palmitic acid, stearic acid, their salts and esters	3%	"
	29159000	- Other	3%	"
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:		
	29161100	-- Acrylic acid and its salts	3%	"
	29161200	-- Esters of acrylic acid	3%	"
	29161300	-- Methacrylic acid and its salts	3%	"
	29161400	-- Esters of methacrylic acid	3%	"
	29161500	-- Oleic, linoleic or linolenic acids, their salts and esters	3%	"
	29161600	-- Binapacryl (ISO)	3%	"
	29161900	-- Other	3%	"
	29162000	- Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	3%	"
		- Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:		
	29163100	-- Benzoic acid, its salts and esters	3%	"
	29163200	-- Benzoyl peroxide and benzoyl chloride	3%	"
	29163400	-- Phenylacetic acid and its salts	3%	"
	29163900	-- Other	3%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
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: 29171100 -- Oxalic acid, its salts and esters 29171200 -- Adipic acid, its salts and esters 29171300 -- Azelaic acid, sebacic acid, their salts and esters 29171400 -- Maleic anhydride 29171900 -- Other 29172000 - 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: 29173200 -- Dioctyl orthophthalates 29173300 -- Dinonyl or didecyl orthophthalates 29173400 -- Other esters of orthophthalic acid 29173500 -- Phthalic anhydride 29173600 -- Terephthalic acid and its salts 29173700 -- Dimethyl terephthalate 29173900 -- Other	3% 3% 3% 3% 3% 3% 3% 3% 3% 3% 3%	Kg " " " " " " " " "
29.18		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: 29181100 -- Lactic acid, its salts and esters 29181200 -- Tartaric acid 29181300 -- Salts and esters of tartaric acid 29181400 -- Citric acid 29181500 -- Salts and esters of citric acid 29181600 -- Gluconic acid, its salts and esters 29181700 -- 2,2-Diphenyl -2- hydroxyacetic acid (benzilic acid). 29181800 -- Chlorobenzilate (ISO) 29181900 -- Other - Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives: 29182100 -- Salicylic acid and its salt 29182200 -- O-Acetylsalicylic acid, its salts and esters 29182300 -- Other esters of salicylic acid and their salts 29182900 -- Other 29183000 - Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives - Other: 29189100 -- 2,4,5-T(ISO) (2,45-Trichlorophenoxyacetic Acid), its salts and esters. 29189900 -- Other	3% 3% 3% 3% 3% 3% 3% 3% 3% 3% 3% 3% 3% 3% 3% 3% 3% 3%	" " " " " " " " " " " " " " " " " "
29.19		VIII - ESTERS OF INORGANIC ACIDS AND THEIR SALTS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives. 29191000 - Tris (2,3 dibromopropyl) phosphate. 29199000 - Other	3% 3%	" "

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
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:		
	29201100	-- Parathion (ISO) and Parathion – Methyl (ISO) (Methyl - Parathion)	3%	Kg
	29201900	-- Other	3%	“
		- Phosphite esters and their salts ; their halogenated, sulphonated, nitrated or nitrosated derivatives:		
	29202100	--Dimethyl phosphate	3%	“
	29202200	-- Diethyl phosphate	3%	“
	29202300	--Trimethyl phosphate	3%	“
	29202400	-- Triethyl phosphate	3%	“
	29202900	-- Other".	3%	“
	29203000	- Endosulfan (ISO)".	3%	“
	29209000	- Other	3%	“
		IX - NITROGEN-FUNCTION COMPOUNDS		
29.21		Amine-function compound.		
		- Acyclic monoamines and their derivatives; salts thereof:		
	29211100	-- Methylamine, di-or trimethylamine and their salts	3%	“
	29211200	-- 2-(N,N-Dimethylamino) ethylchloride hydrochloride	3%	“
	29211300	-- 2-(N,N-Diethylamino) ethylchloride hydrochloride	3%	“
	29211400	-- 2-(N,N-Diisopropylamino) ethylchloride hydrochloride	3%	“
	29211900	-- Other	3%	“
		- Acyclic polyamines and their derivatives; salts thereof:		
	29212100	-- Ethylenediamine and its salts	3%	“
	29212200	-- Hexamethylenediamine and its salts	3%	“
	29212900	-- Other	3%	“
	29213000	- Cyclanic, cyclenic or cycloterpenic mono- or polyamines, and their derivatives; salts thereof	3%	“
		- Aromatic monoamines and their derivatives; salts thereof:		
	29214100	-- Aniline and its salts	3%	“
	29214200	-- Aniline derivatives and their salts	3%	“
	29214300	-- Toluidines and their derivatives; salts thereof	3%	“
	29214400	-- Diphenylamine and its derivatives; salts thereof	3%	“
	29214500	-- 1-Naphthylamine (alpha-naphthylamine), 2-naphthylamine (beta-naphthylamine) and their derivatives; salts thereof	3%	“
	29214600	-- Ametamine (INN), benzfetamine (INN), dexamfetamine (INN), etilamfetamine (INN), fencamfamin (INN), leftamine (INN), levamfetamine (INN), mefenorex (INN), and phentermine (INN); salts thereof.	3%	“
	29214900	-- Other	3%	“
		- Aromatic polyamines and their derivatives; salts thereof:		
	29215100	-- o-, m-, p-Phenylenediamine, diaminotoluenes, and their derivatives; salts thereof	3%	“
	29215900	-- Other	3%	“

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
29.22		Oxygen-function amino-compounds. - Amino-alcohols, their ethers and esters, other than those containing more than one kind of oxygen function; their ethers and esters, salts thereof:		
	29221100	-- Monoethanolamine and its salts	3%	Kg
	29221200	-- Diethanolamine and its salts	3%	"
	29221300	-- Triethanolamine and its salts	3%	"
	29221400	-- Dextropropoxyphene (INN) and its salts	3%	"
	29221500	--Triethanolamine	3%	"
	29221600	--Diethanolammonium perfluorooctane sulphonate	3%	"
	29221700	-- Methyldiethanolamine and ethyldiethanolamine	3%	"
	29221800	--2-(N, N-Diisopropylamino) ethanol".	3%	"
	29221900	-- Other	3%	"
		- Amino-naphthols and other amino-phenols, their ethers and esters, other than those containing more than one kind of oxygen function; salts thereof:		
	29222100	-- Aminohydroxynaphthalenesulphonic acids and their salts	3%	"
	29222900	-- Other	3%	"
		- Amino-aldehydes, amino-ketones and amino-quinones, other than those containing more than one kind of oxygen function; salts thereof:		
	29223100	-- Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof	3%	"
	29223900	-- Other	3%	"
		- Amino-acids and their esters, other than those containing more than one kind of oxygen function; salts thereof:		
	29224100	-- Lysine and its esters; salts thereof	3%	"
	29224200	-- Glutamic acid and its salts:		"
	29224210	--- For foods	10%	"
	29224290	--- Other	3%	"
	29224300	-- Anthranilic acid and its salts	3%	"
	29224400	-- Tilidine (INN) and its salts	3%	"
	29224900	-- Other	3%	"
	29225000	- Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function	3%	"
29.23		Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids.		
	29231000	- Choline and its salts	3%	"
	29232000	- Lecithins and other phosphaminolipids	3%	"
	29233000	- Tetraethylammonium perfluorooctane sulphonate –	3%	"
	29234000	- Didecyldimethylammonium perfluorooctane sulphonate".	3%	"
	29239000	- Other	3%	"
29.24		Carboxamide-function compounds; amide-function compounds of carbonic acid. - Acyclic amides (including acyclic carbamates) and their derivatives, salts thereof:		
	29241100	-- Meprobamate (INN)	3%	"
	29241200	-- Fluoroacetamide (ISO), Monocrotophos (ISO) and Phosphamidon (ISO)	3%	"
	29241900	-- Other	3%	"
		- Cyclic amides (including cyclic carbamates) and their derivatives, salts thereof:		
	29242100	-- Ureines and their derivatives; salts thereof:		
	29242110	--- P-Ethoxyphenylurea	3%	"
	29242190	--- Other	3%	"
	29242300	-- 2-Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts	3%	"
	29242400	-- Ethinamate (INN)	3%	"
	29242500	-- Alachlor (ISO)	3%	"
	29242900	-- Other	3%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
29.25		Carboxyimide-function compounds (including saccharin and its salts) and imine-function compounds.		
		- Imides and their derivatives; salts thereof:		
	29251100	-- Saccharin and its salts	3%	Kg
	29251200	-- Glutethimide (INN)	3%	"
	29251900	-- Other	3%	"
		- Imines and their derivatives; salts thereof:		
	29252100	-- Chlordimeform (ISO)	3%	"
	29252900	-- Other	3%	"
29.26		Nitrile-function compounds.		
	29261000	- Acrylonitrile	3%	"
	29262000	- 1-Cyanoguanidine (dicyandiamide)	3%	"
	29263000	- Fenproporex (INN) and its salts methadone (INN) intermediate (4 cyano-2-dimethylamino-4, 4-diphenylbutane)	3%	"
	29264000	- Alpha-Phenylacetoacetonitrile".	3%	"
	29269000	- Other	3%	"
29.27	29270000	Diazo-, azo- or azoxy-compounds.	3%	"
29.28	29280000	Organic derivatives of hydrazine or of hydroxylamine.	3%	"
29.29		Compounds with other nitrogen function.		
	29291000	- Isocyanates	3%	"
	29299000	- Other:		
	29299010	--- Calcium cyclohexylsulphamate and sodium cyclohexylsulphamate	3%	"
	29299090	--- Other	3%	"
29.30		X - ORGANO-INORGANIC COMPOUNDS, HETEROCYCLIC COMPOUNDS, NUCLEIC ACIDS AND THEIR SALTS, AND SULPHONAMIDES		
		Organo-sulphur compounds.		
	29301000	- 2-(N,N-Dimethylamino) ethanethiol	3%	"
	29302000	- Thiocarbamates and dithiocarbamates	3%	"
	29303000	- Thiuram mono-, di- or tetrasulphides	3%	"
	29304000	- Methionine	3%	"
	29306000	- 2-(N, N-Diethylamino)ethanethiol	3%	"
	29307000	- Bis (2-hydroxyethyl)sulfide (thiodiglycol (INN))".	3%	"
	29308000	- Aldicarb (ISO), captafol (ISO) and methamidophos (ISO)".	3%	"
	29309000	- Other	3%	"
29.31		Other organo-inorganic compounds.		
	29311000	- Tetramethyl lead and tetraethyl lead	3%	"
	29312000	- Tributyltin compounds	3%	"
		- Non-halogenated organo-phosphorous derivatives:		
	29314100	-- Dimethyl methylphosphonate	3%	"
	29314200	-- Dimethyl propylphosphonate	3%	"
	29314300	-- Diethyl ethylphosphonate	3%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
29.32	29314400	-- Methylphosphonic acid	3%	Kg
	29314500	-- Salt of methylphosphonic acid and (aminoiminomethyl)urea (1 : 1)	3%	"
	29314600	-- 2,4,6-Tripropyl-1,3,5,2,4,6-trioxatriphosphinane 2,4,6-trioxide	3%	"
	29314700	-- (5-Ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl) methyl methyl methylphosphonate	3%	"
	29314800	-- 3,9-Dimethyl-2,4,8,10-tetraoxa-3,9-diphosphaspiro[5.5] undecane 3,9 dioxide	3%	"
	29314900	-- Other.	3%	"
		- Halogenated organo-phosphorous derivatives:		
	29315100	-- Methylphosphonic dichloride	3%	"
	29315200	-- Propylphosphonic dichloride	3%	"
	29315300	-- O-(3-chloropropyl) O-[4-nitro-3-(trifluoromethyl)phenyl] methyl phosphonothionate	3%	"
	29315400	-- Trichlorfon (ISO)	3%	"
	29315900	-- Other	3%	"
	29319000	- Other	3%	"
		Heterocyclic compounds with oxygen hetero-atom(s) only.		
		- Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure:		
	29321100	-- Tetrahydrofuran	3%	"
	29321200	-- 2-Furaldehyde (furfuraldehyde)	3%	"
	29321300	-- Furfuryl alcohol and tetrahydrofurfuryl alcohol	3%	"
	29321400	-- Sucralose".	3%	"
	29321900	-- Other	3%	"
	29322000	- Lactones	3%	"
		- Other:		
	29329100	-- Isosafrole	3%	"
	29329200	-- 1-(1,3-Benzodioxol-5-yl) propan-2-one	3%	"
	29329300	-- Piperonal	3%	"
	29329400	-- Safrole	3%	"
	29329500	-- Tetrahydrocannabinols	3%	"
	29329600	-- Carbofuran (ISO)	3%	"
	29329900	-- Other	3%	"
		Heterocyclic compounds with nitrogen hetero-atom(s) only.		
		- Compounds containing an unfused pyrazole ring (whether or not hydrogenated) in the structure:		
	29331100	-- Phenazone (antipyrin) and its derivatives	3%	"
	29331900	-- Other	3%	"
		- Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure:		
	29332100	-- Hydantoin and its derivatives	3%	"
	29332900	-- Other	3%	"
		- Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure:		
	29333100	-- Pyridine and its salts	3%	"
	29333200	-- Piperidine and its salts	3%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
	29333300	-- Alfentanil (INN), anileridine (INN), bezitramide (INN), bromazepam(INN), carfentanil (INN) , difenoxin (INN) , diphenoxylate (INN) , dipipanone (INN), fentanyl (INN) , ketobemidone (INN) , methylphenidate (INN) , pentazocine (INN), pethidine (INN), pethidine (INN) intermediate A, phencyclidine (INN) (PCP) , phenoperidine (INN) , pipradrol (INN) , piritramide (INN), propiram (INN), remifentanil (INN) and trimeperidine (INN); salts thereof".	3%	"
	29333400	-- Other fentanyls and their derivatives	3%	"
	29333500	-- 3-Quinuclidinol	3%	"
	29333600	-- 4-Anilino-N-phenethylpiperidine (ANPP)	3%	"
	29333700	-- N-Phenethyl-4-piperidone (NPP)	3%	"
	29333900	-- Other	3%	"
		- Compounds containing a quinoline or isoquinoline ring-system (whether or not hydrogenated), not further fused:		
	29334100	-- Levorphanol (INN) and its salts	3%	Kg
	29334900	-- Other	3%	"
		- Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure:		
	29335200	-- Malonylurea (barbituric acid) and its salts	3%	"
	29335300	-- Allobarbitol (INN), amobarbital (INN), barbitol (INN), butalbital (INN), butobarbital, cyclobarbitol (INN), methylphenobarbital (INN), pentobarbital (INN) Phenobarbital (INN), secbutobarbital (INN), secobarbital (INN) and vinylbital (INN); salts thereof	3%	"
	29335400	-- Other derivatives of malonylurea (barbituric acid); salts thereof	3%	"
	29335500	-- Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof	3%	"
	29335900	-- Other	3%	"
		- Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure:		
	29336100	-- Melamine	3%	"
	29336900	-- Other	3%	"
		- Lactams:		
	29337100	-- 6-Hexanelactam (epsilon-caprolactam)	3%	"
	29337200	-- Clobazam (INN) and methypylon (INN)	3%	"
	29337900	-- Other lactams	3%	"
		- Other:		
	29339100	-- Alprazolam (INN), camazepam (INN), chloriazepoxide (INN), clonazepam (INN), clorazepate, delorazepam (INN) fludiazepam (INN), flunitrazepam (INN), flurazepam (INN), halazepam (INN), lorazepam (INN), lorametazepam (INN), mazindol (INN), medazepam (INN) nordazepam (INN), oxazepam (INN), pinazepam (INN), prazepam (INN) pyrovalerone (INN), temazepam (INN), tetrazepam (INN), and triazolam (INN); salts thereof	3%	"
	29339200	-- Azinphos-methyl (ISO)	3%	"
	29339900	-- Other	3%	"
29.34		Nucleic acids and their salts, whether or not chemically defined; other heterocycline compounds.		
	29341000	- Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure	3%	"
	29342000	- Compounds containing in the structure a benzothiazole ring-system (whether or not hydrogenated), not further fused.	3%	"
	29343000	- Compounds containing in the structure a phenothiazine ring-system (whether or not hydrogenated), not further fused.	3%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
29.35	29349100	-Other: -- Aminorex (INN), brotizolam (INN), clotiazepam (INN), cloxazolam (INN), dextromoramide (INN), haloxazolam (INN), ketazolam (INN), mesocarb (INN), phenmetrazine (INN), and sufentanil (INN); salts thereof.	3%	"
	29349200	-- Other fentanyl and their derivatives	3%	"
	29349900	-- Other	3%	"
		Sulphonamides.		
	29351000	- N-Methylperfluorooctane sulphonamide	3%	"
	29352000	- N-Ethylperfluorooctane sulphonamide	3%	"
	29353000	- N-Ethyl-N-(2-hydroxyethyl) perfluorooctane sulphonamide	3%	"
	29354000	- N-(2-Hydroxyethyl)-N-methylperfluorooctane sulphonamide	3%	"
	29355000	- Other perfluorooctane sulphonamides	3%	"
	29359000	-Other.	3%	"
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:		
29.37	29362100	-- Vitamins A and their derivatives	Nil	Kg
	29362200	-- Vitamin B ₁ and its derivatives	Nil	"
	29362300	-- Vitamin B ₂ and its derivatives	Nil	"
	29362400	-- D- or DL-Pantothenic acid (Vitamin B ₅) and its derivatives	Nil	"
	29362500	-- Vitamin B ₆ and its derivatives	Nil	"
	29362600	-- Vitamin B ₁₂ and its derivatives	Nil	"
	29362700	-- Vitamin C and its derivatives	Nil	"
	29362800	-- Vitamin E and its derivatives	Nil	"
	29362900	-- Other vitamins and their derivatives	Nil	"
	29369000	- Other, including natural concentrates	Nil	"
29.38		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:		
	29371100	-- Somatotropin, its derivatives and structural analogues	Nil	"
	29371200	-- Insulin and its salts	Nil	"
	29371900	-- Other	Nil	"
		- Steroidal hormones, their derivatives and structural analogues:		
	29372100	-- Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone)	Nil	"
	29372200	-- Halogenated derivatives of adrenal cortical hormones	Nil	"
	29372300	-- Oestrogens and progestogens	Nil	"
	29372900	-- Other	Nil	"
	29375000	- Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues	Nil	"
29.38	29379000	- Other	Nil	"
		XII - GLYCOSIDES AND ALKALOIDS, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES Glyeosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.		
	29381000	- Rutoside (rutin) and its derivatives	3%	"
	29389000	- Other	3%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
29.39		Alkaloids, natural or reproduced by sythesis, and their salts, ethers, esters and other derivatives. - Alkaloids of opium and their derivatives; salts thereof:		
	29391100	-- Concentrates of poppy straw; buprenorphine (INN), codeine, dihydrocodeine (INN), ethylmorphine, etorphine (INN), heroin, hydrocodoe (INN), hydromorphone (INN), morphine, nicomorphine (INN), oxycodoe (INN), oxymorphone (INN), pholcodie (INN), thebacon (INN) and thebaine; salts thereof	3%	Kg
	29391900	-- Other	3%	"
	29392000	- Alkaloids of cinchona and their derivatives; salts thereof	3%	"
	29393000	- Caffeine and its salts	3%	"
		- Alkaloids of ephedra and their derivatives; salts thereof :		
	29394100	-- Ephedrine and its salts	3%	"
	29394200	-- Pseudoephedrine (INN) and its salts	3%	"
	29394300	-- Cathine (INN) and its salts	3%	"
	29394400	-- Norephedrine and its salts	3%	"
	29394500	-- Levometamfetamine, metamfetamine (INN), metamfetamine racemate and their salts	3%	"
	29394900	-- Other	3%	"
		- Theophylline and aminophylline (theophylline-ethylene-diamine) and their derivatives; salts thereof		
	29395100	-- Fenetyline (INN) and its salts	3%	"
	29395900	-- Other	3%	"
		- Alkaloids of rye ergot and their derivatives; salts thereof:		
	29396100	-- Ergometrine (INN) and its salts	3%	"
	29396200	-- Ergotamine (INN) and its salts	3%	"
	29396300	-- Lysergic acid and its salts	3%	"
	29396900	-- Other	3%	"
		- Other, of vegetal origin:		
	29397200	-- Cocaine, ecgonine; salts, esters and other derivatives thereof	3%	"
	29397900	-- Other	3%	"
	29398000	- Other	3%	"
		XIII - OTHER ORGANIC COMPOUNDS		
29.40	29400000	Sugars, chemically pure, other than sucrose, 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.	3%	"
29.41		Antibiotics.		
	29411000	- Penicillins and their derivatives with a penicillanic acid structure, salts thereof	Nil	"
	29412000	- Streptomycins and their derivatives; salts thereof	Nil	"
	29413000	- Tetracyclines and their derivatives; salts thereof	Nil	"
	29414000	- Chloramphenicol and its derivatives; salts thereof	Nil	"
	29415000	- Erythromycin and its derivatives; salts thereof	Nil	"
	29419000	- Other	Nil	"
29.42	29420000	Other organic compounds.	3%	"

**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 preparation for intravenous administration (Section IV);
- (b) Products, such as tablets, chewing gum or patches (transdermal systems), containing nicotine and intended to assist tobacco use cessation (heading 24.04);
- (c) Plasters specially calcined or finely ground for use in dentistry (heading 25.20);
- (d) Aqueous distillates or aqueous solutions of essential oils, suitable for medicinal uses (heading 33.01);
- (e) Preparations of headings 33.03 to 33.07, even if they have therapeutic or prophylactic properties;
- (f) Soap or other products of heading 34.01 containing added medicaments;
- (g) Preparations with a basis of plaster for use in dentistry (heading 34.07);
- (h) Blood albumin not prepared for therapeutic or prophylactic uses (heading 35.02); or
- (ij) Diagnostic reagents of heading 38.22.

2. For the purposes of heading 30.02, the expression “immunological products” applies to peptides and proteins (other than goods of heading 29.37) which are involved in the regulation of immunological processes, such as monoclonal antibodies (MAB), antibody fragments, antibody conjugates and antibody fragment conjugates, interleukins, interferons (IFN), chemokines and certain tumor necrosis factors (TNF), growth factors (GF), hematopoietins and colony stimulating factors (CSF).

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) Placebos and blinded (or double-blinded) clinical trial kits for use in recognised clinical trials, put up in measured doses, even if they might contain active medicaments.
- (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 purposes due to, for example, expiry of shelf life; and
- (l) Appliances identifiable for ostomy use, that is, colostomy, ileostomy and urostomy pouches cut to shape and their adhesive wafers or face plates.

Subheading note:

1- For the purposes of subheadings 3002.13 and 3002.14, the following are to be treated:

- (a) As unmixed products, pure products, whether or not containing impurities;
- (b) As products which have been mixed:
 - (1) The products mentioned in above dissolved in water or in other solvents;
 - (2) The products mentioned in (a) and (b) (1) above with an added stabiliser necessary for their preservation or transport; and
 - (3) The products mentioned in (a), (b) (1) and (b) (2) above with any other additive.

2- Subheadings 3003.60 and 3004.60 cover medicaments containing artemisinin (INN) for oral inaection combine with other oharmaceutical active ingredients, or containing any of the following active principles, whether or not combined with other pharmaceutical active ingredients: amodiaquine (INN); artelinic acid or its salts; artanimol (INN); artemotil (INN); artemether (INN); artesunate (INN); chloroquine (INN); dihydroartemisinin (INN); lumefantrine (INN); mefloquine(INN); piperaquine (INN); pyrimethamine (INN) or sulfadoxine (INN)."

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
30.01		Glands and other organs for organo-therapeutic uses, dried, whether or not powdered; extracts of glands or other organs of their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included.		
	30012000	- Extracts of glands or other organs or of their secretions:		
	30012010	--- Heparin and its salts	Nil	Kg
	30012090	--- Other	Nil	"
30.02	30019000	- Other	Nil	"
		Human blood; animal blood preped for therapeutic, prophylactic 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; cell cultures, whether or not modified.		
		- Antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes :		
	30021200	-- Antisera and other blood fractions	Nil	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
30.03	30021300	-- Immunological products, unmixed, not put up in measured doses or in forms or packings for retail sale	Nil	Kg
	30021400	-- Immunological products, mixed, not put up in measured doses or in forms or packings for retail sale	Nil	"
	30021500	-- Immunological products, put up in measured doses or in forms or packings for retail sale	Nil	"
		- Vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products :		
	30024100	-- Vaccines for human medicine	Nil	"
	30024200	-- Vaccines for veterinary medicine	Nil	"
	30024900	-- Other	Nil	
		- Cell cultures, whether or not modified :		
	30025100	-- Cell therapy products	Nil	"
	30025900	-- Other	Nil	"
	30029000	- Other:		
	30029010	--- Ricin	Nil	"
	30029020	--- Saxitoxin	Nil	"
	30029090	--- Other	Nil	"
		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 prophylactic uses, not put up in measured doses or in forms or packings for retail sale.		
	30031000	- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	Nil	"
	30032000	- Other, containing antibiotics.	Nil	"
		- Other , containing hormones or other products of heading 29.37 :		
	30033100	-- Containing insulin	Nil	"
	30033900	-- Other	Nil	"
		- Other, containing alkaloids or derivatives thereof :		
	30034100	-- Containing ephedrine or its salts	Nil	"
	30034200	-- Containing pseudoephedrine (INN) or its salts	Nil	"
	30034300	-- Containing norephedrine or its salts	Nil	"
	30034900	-- Other	Nil	"
	30036000	- Other, containing antimalarial active principles described in Subheading Note 2 to this Chapter".	Nil	"
	30039000	- Other:		
	30039010	--- For the treatment of malaria.	Nil	"
	30039020	--- For the treatment of tumors, cancer, bilharzia, or dangerous and chronic, phycological or neurogenic diseases; other organ transplantation medicaments; other cardio vascular medicaments; artificial plasma substitutes	Nil	"
	30039090	--- Other.	Nil	"
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 forms of trans dermal administration systems) or in forms or packings for retail sale.		
	30041000	- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	Nil	"
	30042000	- Other, containing antibiotics	Nil	"
		- Other, containing hormones or other products of heading 29.37:		
	30043100	-- Containing insulin	Nil	"
	30043200	-- Containing corticosteroid hormones, their derivatives or structural analogues	Nil	"
	30043900	-- Other	Nil	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
30.05		- Other, containing alkaloids or derivatives thereof:		
	30044100	-- Containing ephedrine or its salts	Nil	“
	30044200	-- Containing pseudoephedrine (INN) or its salts	Nil	“
	30044300	-- Containing norephedrine or its salts	Nil	“
	30044900	-- Other	Nil	“
	30045000	Other, containing vitamins or other products of heading 29.36	Nil	Kg
	30046000	- Other, containing antimalarial active principles described in Subheading Note 2 to this Chapter"	Nil	“
	30049000	- Other:		
	30049010	--- For the treatment of malaria.	Nil	“
	30049090	--- Other.	Nil	“
		Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes.		
	30051000	- Adhesive dressings and other articles having an adhesive layer	Nil	“
	30059000	- Other :		
	30059010	--- White absorbent cotton	Nil	“
	30059090	--- Other	Nil	“
30.06		Pharmaceutical goods specified in Note 4 to this Chapter.		
	30061000	- 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.	Nil	“
	30063000	- Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient	Nil	“
	30064000	- Dental cements and other dental fillings; bone reconstruction cements	Nil	“
	30065000	- First-aid boxes and kits	Nil	“
	30066000	- Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides:		
	30066010	--- Based on hormones or on other products of heading 29.37	Nil	“
	30066090	--- Based on spermicides	Nil	“
	30067000	- 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	Nil	“
		- Other:		
	30069100	-- Appliances identifiable for astomy use.	Nil	“
	30069200	-- Waste pharmaceuticals.	Nil	“
	30069300	-- Placebos and blinded (or double-blinded) clinical trial kits for a recognised clinical trial, put up in measured doses	Nil	“

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 below); 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) above mixed together,

(c) Fertilisers consisting of ammonium chloride or of any of the goods described in (a) or (b) above mixed with chalk, gypsum or other inorganic non-fertilising substances.

(d) Liquid fertilisers 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) above, 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) above 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 No.	H.S. Code	DESCRIPTION	Rate	St. U
31.01	31010000	Animal or vegetable fertilisers, whether or not mixed together or chemically treated, fertilisers produced by the mixing or chemical treatment of animal or vegetable products.		
	31010010	--- Animal or vegetable fertilizers, other than guano	Nil	Kg
	31010020	--- Guano	Nil	“
	31010090	--- Other	Nil	“
31.02		Mineral or chemical fertilisers, nitrogenous.		
	31021000	- Urea, whether or not in aqueous solution - Ammonium sulphate; double salts and mixtures of ammonium sulphate and ammonium nitrate:	Nil	“
	31022100	-- Ammonium sulphate	Nil	“
	31022900	-- Other	Nil	“
	31023000	- Ammonium nitrate, whether or not in aqueous solution	Nil	“
	31024000	- Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances	Nil	“
	31025000	- Sodium nitrate:		
	31025010	--- With a nitrogen content exceeding 16.3 % by weight	Nil	“
	31025090	--- Other	Nil	“
	31026000	- Double salts and mixtures of calcium nitrate and ammonium nitrate	Nil	“
	31028000	- Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	Nil	“
	31029000	- Other, including mixtures not specified in the foregoing subheadings	Nil	“
31.03		Mineral or chemical fertilisers, phosphatic.		
		- Superphosphates:		
	31031100	-- Containing by weight 35 % or more of diphosphorus pentaoxide (P ₂ O ₅)	Nil	“
	31031900	-- Other.	Nil	“
	31039000	- Other	Nil	“

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
31.04		Mineral or chemical fertilisers, potassic.		
	31042000	- Potassium chloride	Nil	Kg
	31043000	- Potassium sulphate:		
	31043010	--- With a potassium content exceeding 52 % by weight	Nil	“
	31043090	--- Other	Nil	“
	31049000	- Other:		
	31049010	--- Magnesium potassium sulphate containing 30 % or more by weight of potassium sulphate	Nil	“
	31049090	--- Other	Nil	“
31.05		Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other, fertilisers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg.		
	31051000	- Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 k	Nil	“
	31052000	- Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium	Nil	“
	31053000	- Diammonium hydrogenorthophosphate (diammonium phosphate)	Nil	“
	31054000	- Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)	Nil	“
		- Other mineral or chemical fertilisers containing the two fertilising elements nitrogen and phosphorus:		
	31055100	-- Containing nitrates and phosphates	Nil	“
	31055900	-- Other	Nil	“
	31056000	- Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium	Nil	“
	31059000	- Other	Nil	“

CHAPTER 32
TANNING OR DYEING EXTRACTS; TANNIS
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; 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 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 No.	H.S. Code	DESCRIPTION	Rate	St. U
32.01		Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives		
	32011000	- Quebracho extract	3%	Kg
	32012000	- Wattle extract	3%	"
	32019000	- Other	3%	"
32.02		Synthetic organic tanning substances; inorganic tanning substances, tanning preparation, whether or not containing natural tanning substances, enzymatic preparations for pre-tanning.		
	32021000	- Synthetic organic tanning substances	3%	"
	32029000	- Other	3%	"
32.03	32030000	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.	3%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
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:		
	32041100	-- Disperse dyes and preparations based thereon	3%	Kg
	32041200	-- Acid dyes, whether or not premetallised, and preparations based thereon; mordant dyes and preparations based thereon	3%	"
	32041300	-- Basic dyes and preparations based thereon:		
	32041310	--- Opadry	3%	"
	32041390	--- Other	3%	"
	32041400	-- Direct dyes and preparations based thereon	3%	"
	32041500	-- Vat dyes (including those usable in that state as pigments) and preparations based thereon	3%	"
	32041600	-- Reactive dyes and preparations based thereon	3%	"
	32041700	-- Pigments and preparations based thereon	3%	"
	32041800	-- Carotenoid colouring matters and preparations based thereon	3%	"
	32041900	-- Other, including mixtures of colouring matter of two or more of the subheading 3204.11 to 3204.19	3%	"
	32042000	- Synthetic organic products of a kind used as fluorescent brightening agents	3%	"
	32049000	- Other:	3%	"
32.05	32050000	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes.	3%	"
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; inorganic products of a kind used as luminophores, whether or not chemically defined. - Pigments and preparations based on titanium dioxide:		
	32061100	-- Containing 80% or more by weight of titanium dioxide calculated on the dry matter	3%	"
	32061900	-- Other	3%	"
	32062000	- Pigments and preparations based on chromium compounds	3%	"
		- Other colouring matter and other preparations:		
	32064100	-- Ultramarine and preparations based thereon	3%	"
	32064200	-- Lithopone and other pigments and preparations based on zinc sulphide	3%	"
	32064900	-- Other:		
	32064910	--- Laundry blue	10%	"
	32064990	--- Other	3%	"
	32065000	- Inorganic products of a kind used as luminophores	3%	"
32.07		Prepared pigments, prepared opacifiers and prepared colours verifiable enamels and glazes, engobes (slips), liquid lustres and similar preparations, of kind used in the ceramic, enamelling or glass industry; glass frit and other glass, in the form of powder, granules or flakes.		
	32071000	- Prepared pigments, prepared opacifiers, prepared colours and similar preparations	3%	"
	32072000	- Vitriifiable enamels and glazes, engobes (slips) and similar preparations	3%	"
	32073000	- Liquid lustres and similar preparations	3%	"
	32074000	- Glass frit and other glass, in the form of powder, granules or flakes	3%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
32.08		Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this Chapter.		
	32081000	- Based on polyesters:		
	32081010	--- Varnishes	3%	Kg
	32081090	--- Other	3%	“
	32082000	- Based on acrylic or vinyl polymers:		
	32082010	--- Varnishes	10%	“
	32082090	--- Other	10%	“
	32089000	- Other:	10%	
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.		
	32091000	- Based on acrylic or vinyl polymers:		
	32091010	--- Unpigmented	10%	“
	32091090	--- Other	10%	“
	32099000	- Other:		
	32099010	--- Unpigmented	10%	“
	32099090	--- Other	10%	“
32.10	32100000	Other paints and varnishes (including enamels lacquers and distempers), prepared water pigments of a kind used for finishing leather.		
	32100010	--- Prepared water pigments of a kind used for finishing leather	10%	“
	32100090	--- Other	10%	“
32.11	32110000	Prepared driers:		
	32110010	--- Put up for retail sale	3%	“
		--- Other:		
	32110091	---- Of a kind used for varnishes	3%	“
	32110099	---- Other	3%	“
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.		
	32121000	- Stamping foils	10%	“
	32129000	- Other:		
	32129010	--- Pigments (including metallic powders and flakes) dispenced in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints (including enamels)	10%	“
	32129090	--- Other	10%	“

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
32.13	32131000 32139000	Artists' students' or signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings. - Colours in sets - Other	10% 10%	Kg “
32.14	32141000 32149000	Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; fillings; non-refractory surfacing preparations for facades, indoor walls, floors, ceilings or the like. - Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparation for facades, indoor walls, floors, ceilings or the like - Other	10% 10%	“ “
32.15	32151100 32151900 32159000 32159010 32159090	Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid. - Printing ink: -- Black -- Other - Other: --- Ink of a kind used in ball point pens --- Other	3% 3% 3% 3%	“ “ “ “

CHAPTER 33
ESSENTIAL OILS AND RESINOIDS; PERFUMERY,
CONSMETIC 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 lenses or artificial eye solutions; wadding, felt and nonwovens, impregnated, coated or covered with perfume or cosmetics; animal toilet preparations.

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
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:		
	33011200	-- Of orange	10%	Kg
	33011300	-- Of lemon	10%	“
	33011900	-- Other	10%	“
		- Essential oils other than those of citrus fruit:		
	33012400	-- Of peppermint (<i>Mentha piperita</i>)	10%	“
	33012500	-- Of other mints	10%	“
	33012900	-- Other:		
		--- Of Ylang-Ylang:		
	33012911	---- Ylang-ylang Extra	10%	“
	33012912	---- Ylang-ylang grade 1	10%	“
	33012913	---- Ylang-ylang grade 2	10%	“
	33012914	---- Concrete	10%	“
	33012919	---- Other	10%	“
	33012920	--- Of lemongrass	10%	“
	33012930	--- Of clove	10%	“
	33012940	--- Of geranium	10%	“

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
33.02	33012950	--- Of jasmine	10%	Kg
	33012960	--- Of lavender	10%	“
	33012970	--- Of vetivers	10%	“
	33012990	--- Other	10%	“
	33013000	- Resinoids	10%	“
	33019000	- Other:		
	33019010	--- Aqueous distillates and aqueous solutions of essential oils including such products suitable for medicinal use; of a kind used in industry or for dispensing	10%	“
	33019090	--- Other	10%	“
		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.		
	33021000	- Of a kind used in the food or drink industries	3%	“
	33029000	- Other:		
	33029010	--- preparations of a kind used for the manufacture of beverages perfumery	3%	“
	33029090	--- Other	3%	“
33.03	33030000	Perfumes and toilet waters:		
	33030010	--- Perfume and scents, containing alcohol	10%	“
	33030020	--- Toilet waters containing alcohol	10%	“
	33030090	--- Other	10%	“
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.		
	33041000	- Lip make-up preparations	10%	“
	33042000	- Eye make-up preparations	10%	“
	33043000	- Manicure or pedicure preparations	10%	“
		- Other:		
	33049100	-- Powder, whether or not compressed	10%	“
	33049900	-- Other:		
	33049910	--- Petroleum jelly put up for retail sale	10%	“
	33049990	--- Others	10%	“
33.05		Preparations for use on the hair.		
	33051000	- Shampoos	10%	“
	33052000	- Preparations for permanent waving or straightening	10%	“
	33053000	- Hair lacquers	10%	“
	33059000	- Other:		
	33059010	--- Hair dyes and bleaches used on the hair	10%	“
	33059090	--- Other	10%	“

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
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.		
	33061000	- Dentifrices	10%	Kg
	33062000	- Yarn used to clean between the teeth (dental floss)	10%	“
	33069000	- Other:		
	33069010	--- Preparations for washing or perfuming oral or dental	10%	“
	33069020	--- Preparations for artificial dental fixation	10%	“
	33069090	--- Other	10%	“
33.07		Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties.		
	33071000	- Pre-shave, shaving or after-shave preparations	10%	“
	33072000	- Personal deodorants and antiperspirants	10%	“
	33073000	- Perfumed bath salts and other bath preparations	10%	“
		- Preparations for perfuming or deodorizing rooms, including odoriferous preparations used during religious rites:		
	33074100	-- “Agarbatti” and other odoriferous preparations which operate by burning	10%	“
	33074900	-- Other	10%	“
	33079000	-- Other:		
	33079010	--- Contact lens or artificial eye solutions	10%	“
	33079020	--- Depilatories	10%	“
	33079030	--- Perfumed or coated by cosmetics paper and other perfumed bags	10%	“
	33079090	--- Other	10%	“

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, vegetable or microbial 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 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 20⁰ 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 define 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 No.	H.S. Code	DESCRIPTION	Rate	St. U
34.01		Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pices 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 nonwovens, 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, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent: 34011100 -- For toilet use (including medicated products): 34011110 --- Medicated soaps 34011190 --- Other 34011900 -- Other: 34011910 --- Medicated soaps 34011990 --- Other 34012000 - Soap in other forms: 34012010 -- Medicated soaps 34012020 -- Noodles for manufacture of toilet soap 34012030 --- Normal washing soaps (in bars or moulded) 34012040 --- Soaps (powder) 34012050 --- Liquid soap 34012090 -- Other 34013000 - 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	3% 3% 3% 3% 3% 3% 3% 3% 3% 3% 3%	Kg " " " " " " " " " " "
34.02	34.02	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 those of heading 34.01. - Anionic organic surface- active agents, whether or not put up for retail sale: 34023100 -- Linear alkylbenzene sulphonic acids and their salts: 34023110 --- For use in Industry, including agriculture, hospitals and similar institutions 34023190 --- Other 34023900 -- Other : 34023910 --- For use in Industry, including agriculture, hospitals and similar institutions 34023990 --- Other - Other organic surface active agents, whether or not put up for retail sale : 34024100 -- Cationic: 34024110 --- For use in Industry 34024190 --- Other 34024200 -- Non-ionic: 34024210 --- For use in Industry 34024290 --- Other 34024900 -- Other: 34024910 --- Preparations, detergents 34024990 --- Other 34025000 - Preparations put up for retail sale 34029000 - Other: 34029010 --- For use in Industry, including agriculture, hospitals and similar institutions 34029090 --- Other	3% 3% 3% 3% 3% 3% 3% 3% 3% 3% 3% 3% 3% 3% 3%	" " " " " " " " " " " " " " " " "

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
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, furskins 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. - Containing petroleum oils or oils obtained from bituminous minerals:		
	34031100	-- Preparations for the treatment of textile materials, leather, furskins or other materials:		
	34031110	--- Put up for retail sale	10%	Kg
	34031190	--- Other	10%	“
	34031900	-- Other		
	34031910	--- Put up for retail sale	10%	“
	34031990	--- Other	10%	“
		- Other:		
	34039100	-- Preparations for the treatment of textile materials, leather, furskins or other materials :		
	34039110	--- Put up for retail sale		
	34039190	--- Other	10%	“
			10%	“
	34039900	-- Other :		
	34039910	--- Put up for retail sale	10%	“
	34039990	--- Other	10%	“
34.04		Artificial waxes and prepared waxes.		
	34042000	- Of poly (oxyethylene) (polyethylene glycol)	3%	“
	34049000	- Other	3%	“
34.05		Polishes and creams, for footwear, furniture, floors, coachwork, glass or metals, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations, excluding waxes of heading 34.04.		
	34051000	- Polishes, creams and similar preparations for footwear or leather	10%	“
	34052000	- Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwor	10%	“
	34053000	- Polishes and similar preparations for coahwork, other than metal polishe	10%	“
	34054000	- Scouring pastes and powders and other scouring preparations	10%	“
	34059000	- Other	10%	“
34.06	34060000	Candles, tapers and the like	10%	“
34.07	34070000	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):		
	34070010	--- Of a kind used in dentistry	10%	“
	34070090	--- Other	10%	“

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 No.	H.S. Code	DESCRIPTION	Rate	St. U
35.01	35011000	Casein, caseinates and other casein derivatives; casein glues. - Casein	3%	Kg
	35019000	- Other	3%	“
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:		
	35021100	-- Dried	3%	“
	35021900	-- Other	3%	“
	35022000	- Milk albumin, including concentrates of two or more whey proteins	3%	“
	35029000	- Other	3%	“
35.03	35030000	Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading 35.01.		
	35030010	--- Gelatin and its derivatives	3%	“
	35030090	--- Other	3%	“
35.04	35040000	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed.		
	35040010	--- Soya bean protein	3%	“
	35040090	--- Other	3%	“

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
35.05		Dextrin and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrans or other modified starches.		
	35051000	- Dextrans and other modified starches	3%	Kg
	35052000	- Glues:		
	35052010	--- Sodium starch glycolate	3%	“
		--- Other:		
	35052091	---- In liquid or paste form	3%	“
35.06	35052099	---- Other	3%	“
		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.		
	35061000	- Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesive, no exceeding a net weight of 1 kg	3%	“
		- Other:		
	35069100	-- Adhesives based on polymers of heading 39.01 to 39.13 or on rubber	3%	“
	35069110	--- In large packages	3%	“
	35069190	--- Other	3%	“
35.07	35069900	-- Other	3%	“
		Enzymes; prepared enzymes not elsewhere specified or included.		
	35071000	- Rennet and concentrates thereof	3%	“
	35079000	- Other	3%	“

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) below.
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 of similar lighters and of a capacity not exceeding 300cm³; and
 - (c) Resin torches, firelighters and the like.

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
36.01	36010000	Propellant powders	3%	Kg
36.02	36020000	Prepared explosives, other than propellant powders.		
	36020010	--- Dynamite	3%	“
	36020020	--- Gelignite	3%	“
	36020030	--- Dynagel	3%	“
	36020090	--- Other prepared explosives	3%	“
36.03		Safety fuses; detonating cords; percussion or detonating caps; igniters; electric detonators.		
	36031000	- Safety fuses	3%	“
	36032000	- Detonating cords	3%	“
	36033000	- Percussion caps	3%	“
	36034000	- Detonating caps	3%	“
	36035000	- Igniters	3%	“
	36036000	- Electric detonators	3%	“
36.04		Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles.		
	36041000	- Fireworks	3%	“
	36049000	- Other:		
	36049010	--- For signalling	3%	“
	36049090	--- Others	3%	“
36.05	36050000	Matches, other than pyrotechnic articles of heading 36.04.	3%	“
36.06		Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter.		
	36061000	- 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	3%	“
	36069000	- Other	3%	“

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, including thermosensitive, surfaces.**

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
37.01		Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs.		
	37011000	- For X-ray	3%	M²
	37012000	- Instant print film	10%	Kg
	37013000	- Other plates and film, with any side exceeding 255 mm:		
	37013010	-- mineralized plates and films	3%	M2
	37013090	-- Other	3%	“
		- Other:		
	37019100	-- For colour photography (polychrome)	10%	U
	37019900	-- Other:		
	37019910	--- For other ray photography	10%	Kg
	37019990	--- Other	10%	“
37.02		Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed.		
	37021000	- For X-ray	3%	M²
		- Other film, without perforations, of a width not exceeding 105 mm:		
	37023100	-- For colour photography (polychrome)	10%	“
	37023200	-- Other, with silver halide emulsion	10%	“
	37023900	-- Other	10%	“
		- Other film, without perforations, of a width exceeding 105 mm:		
	37024100	-- Of a width exceeding 610 mm and of a length exceeding 200 m, for colour photography (polychrome)	3%	“
	37024200	-- Of a width exceeding 610 mm and of a length exceeding 200 m, other than for colour photography	3%	“
	37024300	-- Of a width exceeding 610 mm and of a length not exceeding 200 m	3%	“
	37024400	-- Of a width exceeding 105 mm but not exceeding 610 mm	3%	“
		- Other film, for colour photography (polychrome):		
	37025200	-- Of a width not exceeding 16 mm		
	37025210	--- Microfilms	10%	“
	37025290	--- Other	10%	“
	37025300	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides	10%	“
	37025400	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, other than for slides	10%	“

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
37.03	37025500	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m:		
	37025510	--- Cinematography	10%	M ²
	37025590	--- Other	10%	"
	37025600	-- Of a width exceeding 35 mm:		
	37025610	--- Cinematography	10%	"
	37025690	--- Other	10%	"
		- Other:		
	37029600	-- Of a width not exceeding 35 mm and of a length not exceeding 30 m	10%	"
	37029700	-- Of a width exceeding 35 mm and a length exceeding 30 mm	10%	"
	37029800	-- Of a width exceeding 35 mm	10%	"
		Photographic paper, paperboard and textiles, sensitised, unexposed.		
	37031000	- In rolls of a width exceeding 610 mm	3%	Kg
	37032000	- Other, for colour photography (polychrome)	10%	"
	37039000	- Other:		
	37039010	--- For X-ray	10%	"
	37039090	--- Other:	10%	"
37.04	37040000	Photographic plates, film, paper, paperboard and textiles, exposed but not developed.		
	37040010	--- For X-ray	3%	"
	37040020	--- Cinematography	3%	"
	37040090	-- Other:		
	37040091	---- For other ray photography	3%	"
	37040099	---- Other	3%	"
37.05	37050000	Photographic plates and film, exposed and developed, other than cinematographic film."	3%	"
37.06		Cinematographic film, exposed and developed,, whether or not incorporating sound track or consisting only of sound track.		
	37061000	- Of a width of 35 mm or more:		
	37061010	-- For negative cinematographic films	3%	M ²
	37061090	-- For positive cinematographic films	3%	"
	37069000	- Other:		
	37069010	-- For negative cinematographic films	3%	"
	37069090	-- For positive cinematographic films	3%	"
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.		
	37071000	- Sensitising emulsions	3%	Kg
	37079000	- Other	3%	"

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 in Note 2;
 - (5) Products specified in Note 3 (a) or 3 (c) below:
- (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) Products of heading 24.04 .
- (d) 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).
- (e) 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);
- (f) Medicaments (heading 30.03 or 30.04); or

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, other correcting fluids and correction tapes (other than those of heading 96.12), 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, for example wastes of plastics, rubber, wood, paper, textiles, glass or metals, electrical and electronic waste and scrap (including spent batteries) which fall in their appropriate headings of the Nomenclature; Industrial waste’
 - (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) below.
- 5 For the purposes of heading 38.25, “sewage sludge” means sludge arising from urban effluent treatment plant and includes pre-treatment waste, scorings and unstablished sludge. Established sludge when suitable for use as fertilizers 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) Waste 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).
- 7 For the purposes of heading 38.26, the term “biodiesel” means mono-alkyl esters of fatty acids of a kind used as a fuel, derived from animal, vegetable or microbial fats and oils whether or not used.

Subheading Notes.

1. Subheadings 3808.52 and 3808.59 cover only goods of heading 38.08, containing one or more of the following substances : alachlor (ISO); aldicarb (ISO); aldrin (ISO); azinphos-methyl (ISO); binapacryl (ISO); camphechlor (ISO) (toxaphene); captafol (ISO); carbofuran (ISO); chlordane (ISO); Chlordimeform (ISO); chlorobenzilate (ISO); DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis (p-chlorophenyl) ethane); dieldrin (ISO, INN); 4,6-dinitro-o-cresol (DNOC (ISO)) or its salts; dinoseb (ISO), its salts or its esters; endosulfan (ISO); ethylene dibromide (ISO) (1,2-dibromoethane); Ethylene dichloride (ISO) (1,2-dichloroethane); 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), its salts or its esters; perfluorooctane sulphonic acid and its salts; perfluorooctane sulphonamides; perfluorooctane sulphonyl fluoride; phosphamidon (ISO); 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts or its esters; tributyltin compounds; trichlorfon (ISO).
2. Subheadings 3808.61 to 3808.69 cover only goods of heading 38.08, containing alpha-cypermethrin (ISO), bendiocarb (ISO), bifenthrin (ISO), chlorfenapyr (ISO), cyfluthrin (ISO), deltamethrin (INN, ISO), etofenprox (INN), fenitrothion (ISO), lambda-cyhalothrin (ISO), malathion (ISO), pirimiphos-methyl (ISO) or propoxur (ISO).
3. Subheadings 3824.81 to 3824.89 cover only mixtures and preparations containing one or more of the following substances : oxirane (ethylene oxide); polybrominated biphenyls (PBBs); polychlorinated biphenyls (PCBs); polychlorinated terphenyls (PCTs); tris(2,3-dibromopropyl) phosphate; aldrin (ISO); camphechlor (ISO) (toxaphene); chlordane (ISO); chlordane (ISO); DDT (ISO) (clofenotane (INN); 1,1,1-trichloro-2,2-bis (p-chlorophenyl) ethane); dieldrin (ISO, INN); endosulfan (ISO); endrin (ISO); heptachlor (ISO); mirex (ISO); 1,2,3,4,5,6-hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN); pentachlorobenzene (ISO); hexachlorobenzene (ISO); perfluorooctane sulphonic acid, its salts; perfluorooctane sulphonamides; perfluorooctane sulphonyl fluoride; tetra-, penta-, hexa-, hepta- or octabromodiphenyl ethers;

short-chain chlorinated paraffins. Short-chain chlorinated paraffins are mixtures of compounds, with a chlorination degree of more than 48 % by weight, with the following molecular formula : $C_xH_{(2x-y+2)}Cl_y$, where $x=10-13$ and $y=1-13$.”.

4 - For the purposes of subheading 3825.41 and 3825.49, “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 No.	H.S. Code	DESCRIPTION	Rate	St. U
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.		
	38011000	- Artificial graphite	3%	Kg
	38012000	- Colloidal or semi-colloidal graphite	3%	“
	38013000	- Carbonaceous pastes for electrodes and similar pastes for furnace linings	3%	“
	38019000	- Other	3%	“
38.02		Activated carbon; activated natural mineral products; animal black, including spent animal black.		
	38021000	- Activate carbon	3%	“
	38029000	- Other	3%	“
38.03	38030000	Tall oil, whether or not refined.	3%	“
38.04	38040000	Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding tall oil of heading 38.03	3%	“
38.05		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.		
	38051000	- Gum, wood or sulphate turpentine oils	3%	“
	38059000	- Other	3%	“
38.06		Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums.		
	38061000	- Rosin and resin acids	3%	“
	38062000	- Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts.	3%	“
	38063000	- Ester gums	3%	“
	38069000	- Other	3%	“
38.07	38070000	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.	3%	“
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).		
	38085200	- Goods specified in subheading note 1 to this chapter -- DDT (ISO) (clofenotane (INN)), in packings of a net weight content not exceeding 300 g		
	38085210	--- For agricultural use	Nil	“
	38085290	--- Other	Nil	“
	38085900	-- Other	Nil	“

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
		- Goods specified in Subheading Note 2 to this chapter:		
	38086100	-- In packings of a net weight content not exceeding 300 g	Nil	Kg
	38086200	-- In packings of a net weight content not exceeding 300 g but not exceeding 7.5 kg	Nil	"
	38086900	-- Other	Nil	"
		- Other:		
	38089100	-- Insecticides:		
		--- For agricultural use		
	38089111	---- Naphthalene balls	Nil	"
	38089112	---- Mosquito coils, chips, mats and similar products designed for use by burning or heating	3%	"
		--- Other:		
	38089191	---- Pyrethrum based	Nil	"
	38089199	---- Other	3%	"
	38089200	-- Fungicides:		
	38089210	--- For agricultural use	Nil	"
	38089290	--- Other	Nil	"
	38089300	-- Herbicides, anti-sprouting products and plant-growth regulators:		
	38089310	--- For agricultural use	Nil	"
	38089390	--- Other	3%	"
	38089400	-- Disinfectants:		
	38089410	--- For agricultural use	3%	"
	38089490	--- Other	3%	"
	38089900	-- Other:		
	38089910	--- For agricultural use	3%	"
	38089990	--- Other	3%	"
38.09		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.		
	38091000	- With a basis of amylaceous substances:		
	38091010	--- Of a kind used in the textile industry	3%	"
	38091090	--- Other	3%	"
		- Other:		
	38099100	-- Of a kind used in the textile or like industries	3%	"
	38099200	-- Of a kind used in the paper or like industries	3%	"
	38099300	-- Of a kind used in the leather or like industries	3%	"
38.10		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.		
	38101000	- Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials;		
	38101010	--- Welding powders	3%	"
	38101090	--- Other	3%	"
	38109000	- Other	3%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
38.11		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.		
	38111100	- Anti-knock preparations:	3%	Kg
	38111900	-- Based on lead compounds	3%	"
		-- Other		
		- Additives for lubricating oils:		
	38112100	-- Containing petroleum oils or oils obtained from bituminous minerals	3%	"
	38112900	-- Other	3%	"
	38119000	- Other	3%	"
38.12		Prepared rubber accelerator; compound plasticizers for rubber or plastics, not elsewhere specified or included; and-oxidising preparations and other compound stabilisers for rubber or plastics.		
	38121000	- Prepared rubber accelerators	3%	"
	38122000	- Compound plasticisers for rubber or plastics	3%	"
		- Anti-oxidising preparations and other compound stabilizers for rubber or plastics:		
	38123100	-- Mixtures of oligmers of 2, 2, 4-trimethyl-1, 2- dihydroquinoline (TMQ).	3%	"
	38123900	-- Others.	3%	"
38.13	38130000	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades.	3%	"
38.14	38140000	Organic composite solvents and thinners not elsewhere specified or included; prepared paint or varnish removers.		
	38140010	--- Paint removers	3%	"
	38140090	--- Other	3%	"
38.15		Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included.		
		- Supported catalyst:		
	38151100	-- With nickel or nickel compounds as the active substance	3%	"
	38151200	-- With precious metal or precious metal compound as the active substance	3%	"
	38151900	-- Other	3%	"
	38159000	- Other	3%	"
38.16	38160000	Refractory cements, mortars, concretes and similar compositions, including dolomite ramming mix, other than products of heading 38.01.	3%	"
38.17	38170000	Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 27.07 or 29.02.	3%	"
38.18	38180000	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics,	3%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
38.19	38190000	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics	3%	Kg
38.20	38200000	Anti-freezing preparations and prepared de-icing fluids.	3%	“
38.21	38210000	Prepared culture media for development or maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells.	3%	“
38.22	38220000	Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, whether or not put up in the form of kits, other than those of heading 30.06; certified reference materials.		
		- Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, whether or not put up in the form of kits :		
	38221100	-- For malaria	Nil	“
	38221200	-- For Zika and other diseases transmitted by mosquitoes of the genus Aedes	Nil	“
	38221300	-- For blood-grouping	Nil	“
	38221900	-- Other :		
	38221910	--- For measuring the glucose content in blood	Nil	“
	38221990	--- Other	Nil	“
	38229000	- Other	Nil	“
38.23		Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols.		
		- Industrial monocarboxylic fatty acids; acid oils form refining:		
	38231100	-- Stearic acid	3%	“
	38231200	-- Oleic acid	3%	“
	38231300	-- Tall oil fatty acids	3%	“
	38231900	-- Other	3%	“
	38237000	- Industrial fatty alcohols	3%	“
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.		
	38241000	- Prepared binders for foundry moulds or cores	3%	“
	38243000	- Non-agglomerated metal carbides mixed together or with metallic binders	3%	“
	38244000	- Prepared additives for cements, mortars or concretes	3%	“
	38245000	- Non-refractory mortars and concretes	3%	“
	38246000	- Sorbitol other than that of subheading 2905.44	3%	“

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
		- Mixtures and preparations containing oxirane (ethylene oxide), polybrominated biphenyls (PBBs), polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or tris(2,3-dibromopropyl) phosphate: - Goods specified in Subheading Note 3 to this Chapter:		
	38248100	-- Containing oxirane (ethylene oxide)	3%	Kg
	38248200	-- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	3%	"
	38248300	-- Containing tris (2,3-dibromopropyl) phosphate	3%	"
	38248400	-- Containing aldrin (ISO), camphechlor (ISO) (toxaphene), chlordane (ISO), chlordecone (ISO), DDT (ISO) (clofenotane (INN), 1,1,1- trichloro-2,2- bis (p-chlorophenyl) ethane), dieldrin (ISO, INN), endosulfan (ISO), endrin (ISO), heptachlor (ISO) or mirex (ISO)	3%	"
	38248500	-- Containing 1, 2, 3, 4, 5, 6- hexachlorocyclohexane (HCH (ISO)), including lindane (ISO,INN)	3%	"
	38248600	-- containing pentachlorobenzene (ISO) or hexachlorobenzene (ISO)	3%	"
	38248700	-- Containing perfluorooctane sulphonic acid, its salts, perfluorooctane sulphonamides, or perfluorooctane sulphonyl fluoride	3%	"
	38248800	-- Containing tetra-, penta, hexa-, hepta- or octabromodiphenyl ethers".	3%	"
	38248900	-- Containing short-chain chlorinated paraffins	3%	"
		- Other:		
	38249100	-- Mixtures and preparations consisting mainly of (5-ethyl-2methyl-2- oxido-1, 3, 2- dioxaphosphinan-5-yl) methyl methyl methylphosphonate and bis[(5- ethyl-2-methyl-2-oxido-1, 3, 2-dioxaphosphinan-5yl)methyl] methylphosphonate.	3%	"
	38249200	-- Polyglycol esters of methylphosphonic acid	3%	"
	38249900	-- Other	3%	"
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.		
	38251000	- Municipal wastes	3%	Kg
	38252000	- Sewage sludge	3%	"
	38253000	- Clinical waste	10%	"
		- Waste organic solvent:		
	38254100	-- Halogenated	3%	"
	38254900	-- Other	3%	"
	38255000	- Wastes of metal picking liquors, hydraulic fluids, brake fluids and anti-freezing fluids	3%	"
		- Other wastes from chemical or allied industries:		
	38256100	-- Mainly containing organic constituents	3%	"
	38256900	-- Other	3%	"
	38259000	- Other	3%	"
38.26	38260000	Biodiesel and mixtures thereof, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals.	3%	"
38.27	38270000	Mixtures containing halogenated derivatives of methane, ethane or propane, not elsewhere specified or included.		
		- Containing chlorofluorocarbons (CFCs), whether or not containing Hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs) ; containing hydrobromofluorocarbons (HBFCs); containing carbon tetrachloride; containing 1,1,1-trichloroethane (methyl chloroform) :		

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
	38271100	-- Containing chlorofluorocarbons (CFCs) , whether or not containing ydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs)	3%	Kg
		-- Containing hydrobromofluorocarbons (HBFCs)		
	38271200	-- Containing carbon tetrachloride	3%	“
	38271300	-- Containing 1,1,1-trichloroethane (methyl chloroform)	3%	“
	38271400	-- Containing bromochlorodifluoromethane (Halon-1211), bromotrifluorome-	3%	“
	38272000	Thane (Halon-1301) or dibromotetrafluoroethanes (Halon-2402)	3%	“
		- Containing hydrochlorofluorocarbons (HCFCs), whether or not containing Perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs) , but not containing chlorofluorocarbons (CFCs) :		
		-- Containing substances of subheadings 2903.41 to 2903.48		
	38273100	-- Other, containing substances of subheadings 2903.71 to 2903.75	3%	“
	38273200	-- Other	3%	“
	38273900	-- Containing methyl bromide (bromomethane) or bromochloromethane	3%	“
	38274000	- Containing trifluoromethane (HFC-23) or perfluorocarbons (PFCs) But not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs)	3%	“
	38275100	-- Containing trifluoromethane (HFC-23)	3%	“
	38275900	-- Other	3%	“
		- Containing other hydrofluorocarbons (HFCs) but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs)		
	38276100	-- Containing 15 % or more by mass of 1,1,1-trifluoroethane (HFC-143a)	3%	“
	38276200	-- Other, not included in the subheading above , containing 55 % or more by Mass of pentafluoroethane (HFC-125) but not containing unsaturated fluori nated derivatives of acyclic hydrocarbons (HFOs)	3%	“
	38276300	-- Other, not included in the subheadings above, containing 40 % or more by mass of pentafluoroethane (HFC-125)	3%	“
	38276400	-- Other, not included in the subheadings above , containing 30 % or more by mass of 1,1,1,2- tetrafluoroethane (HFC-134a) but not containing unsaturated fluorinated derivatives of acyclic hydrocarbons (HFOs)	3%	“
	38276500	-- Other, not included in the subheadings above, containing 20 % or more by mass of difluoromethane (HFC-32) and 20 % or more by mass of pentafluoroethane (HFC-125)	3%	“
	38276800	-- Other, not included in the subheadings above, containing substances of subheadings 2903.41 to 2903.48	3%	“
	38276900	-- Other	3%	“
	38279000	- Other	3%	“

**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 subsidiary 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 polymerisation or at some subsequent stage, of being formed under external influence (usually heat and pressure, if necessary with a solvent or plasticiser) 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 vulcanised 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 7.12 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 No. 32.08); stamping foils of heading 32.12;
 - (f) Organic surface-active agents of preparations of heading 34.02;
 - (g) Resin gums 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 or 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, luminaires 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, and monopods, tripods, and similar articles).
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-polycondensate, 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 purposes 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. Chemically modified polymers, 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 300l
 - (b) Structural elements used, for example in floors, walls or partitions, ceiling or roofs;
 - (c) Gutters and fittings therefore;
 - (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 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, 3901.40, 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) above, 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 392043.00, the term "plasticisers" includes secondary plasticisers.

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
39.01		I – PRIMARY FORMS		
		Polymers of ethylene, in primary forms.		
	39011000	- Polyethylene having a specific gravity of less than 0.94	3%	Kg
	39012000	- Polyethylene having a specific gravity of 0.94 or more	3%	"
	39013000	- Ethylene-vinyl acetate copolymers	3%	"
	39014000	- Ethylene-alpha-olefin copolymers, having a specific gravity of less than 0.94".	3%	"
39.02	39019000	- Other	3%	"
		Polymers of propylene or of other olefins, in primary forms.		
	39021000	- Polypropylene	3%	"
	39022000	- Polyisobutylene	3%	"
	39023000	- Propylene copolymers	3%	"
39.03	39029000	- Other	3%	"
		Polymers of styrene, in primary forms.		
		- Polystyrene:		
	39031100	-- Expansible	3%	"
	39031900	-- Other	3%	"
	39032000	- Styrene-acrylonitrile (SAN) copolymers	3%	"
	39033000	- Acrylonitrile-butadiene-styrene (ABS) copolymers	3%	"
	39039000	- Other	3%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
39.04		Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms.		
	39041000	- Polyvinyl (vinylchloride), not mixed with any other substances	3%	Kg
		- Other poly (vinyl chloride):		
	39042100	-- Non-plasticised	3%	"
	39042200	-- Plasticised	3%	"
	39043000	- Vinyl chloride-vinyl acetate copolymers	3%	"
	39044000	- Other vinyl Chloride copolymers	3%	"
	39045000	- Vinylidene chloride polymers	3%	"
		- Fluoro polymers:		
	39046100	-- Polytetrafluoroethylene	3%	"
	39046900	-- Other	3%	"
	39049000	- Other	3%	"
39.05		Polymers or vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms.		
		- Poly (vinyl acetate):		
	39051200	-- In aqueous dispersion	3%	"
	39051900	-- Other	3%	"
		- Vinyl acetate copolymers:		
	39052100	-- In aqueous dispersion	3%	"
	39052900	-- Other	3%	"
	39053000	- poly(vinyl alcohol), whether or not containing unhydrolysed acetate groups	3%	"
		- Other:		
	39059100	-- Copolymers	3%	"
	39059900	-- Other	3%	"
39.06		Acrylic polymers in primary forms.		
	39061000	- Polymethyl methacrylate	3%	"
	39069000	- Other	3%	"
39.07		Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms.		
	39071000	- Polyacetals	3%	"
		- Other polyethers		
	39072100	-- Bis(polyoxyethylene) methylphosphonate	3%	"
	39072900	-- Other	3%	"
	39073000	- Epoxide resins	3%	"
	39074000	- Polycarbonates	3%	"
	39075000	- Alkyd resins	3%	"
		- Poly (ethylene terephthalate):	3%	"
	39076100	-- Having a viscosity number of 78ml/g or higher	3%	"
	39076900	-- Other".	3%	"
	39077000	- Poly (Lactic acid)	3%	"
		- Other polyesters:		
	39079100	-- Unsaturated	3%	"
	39079900	-- Other	3%	"
39.08		Polyamides in primary forms.		
	39081000	- Polyamide-6, -11, -12, -6,6, -6,9, -6,10 or -6,12	3%	"
	39089000	- Other	3%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
39.09		Amino-resins, phenolic resins and polyurethanes, in primary forms.		
	39091000	- Urea resins; thiourea resins	3%	Kg
	39092000	- Melamine resins	3%	“
		- Other amino-resins:		
	39093100	-- Poly (methylene phenyl isocyanate) (crude MDI , polymeric MDI	3%	“
	39093900	-- Other	3%	“
	39094000	- Phenolic resins	3%	“
	39095000	- Polyurethanes	3%	“
39.10	39100000	Silicons in primary forms.	3%	“
39.11		Petroleum resins, coumarcon-indene resins, polyterpenses, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms.		
	39111000	- Petroleum resins, coumarone, indene or coumrone-inden resins and polyterpenes	3%	“
	39112000	-- Poly(1,3-phenylene methylphosphonate)	3%	“
	39119000	- Other	3%	“
39.12		Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms.		
		- Cellulose acetates:		
	39121100	-- Non-plasticised	3%	“
	39121200	-- Plasticised:	3%	“
	39122000	- Cellulose nitrates (including collodions)		
	39122010	--- Damped with alcohol	3%	“
	39122090	--- Other	3%	“
		- Cellulose ethers:		
	39123100	-- Carboxymethylcellulose and its salts	3%	“
	39123900	-- Other:		
	39123910	--- In microcrystalline form	3%	“
	39123990	--- Other	3%	“
	39129000	- Other	3%	“
39.13		Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms.		
	39131000	- Alginic acid, its salts and esters	3%	“
	39139000	- Other:		
	39139010	--- Hardened proteins	3%	“
	39139090	--- Other	3%	“
39.14	39140000	Ion-exchangers based on polymers of headings 39.01 to 39.13, in primary forms.	3%	“
		II - WASTE, PARINGS AND SCRAP; SEMI-MANUFACTURES; ARTICLES		
39.15		Waste, parings and scrap, of plastics.		
	39151000	- Of polymers of ethylene	10%	“
	39152000	- Of polymers of styrene	10%	“
	39153000	- Of polymers of vinyl chloride	10%	“
	39159000	- Of other plastics	10%	“

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
39.16		Monofilament of which any cross-sectional dimension exceeds 1 mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics.		
	39161000	- Of polymers of ethylene	10%	Kg
	39162000	- Of polymers of vinyl chloride	10%	"
	39169000	- Of other plastics	10%	"
39.17		Tubes, pipes and hoses, and fittings therefore (for example, joints, elbows, flanges), of plastics		
	39171000	- Artificial guts (sausage casings) of hardened protein or of cellulosic materials	25%	"
		- Tubes, pipes and hoses, rigid:		
	39172100	-- Of polymers of ethylene	25%	"
	39172200	-- Of polymer of propylene	25%	"
	39172300	-- Of polymers of vinyl chloride	25%	"
	39172900	-- Of other plastics:		
	39172910	--- Hoses for dropping irrigation	Nil	"
	39172920	--- Pipe and hoses 3 inch and more	25%	"
	39172990	--- Other	25%	"
		- Other tubes, pipes and hoses:		
	39173100	-- Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa :		
	39173110	--- 3 inches and more	25%	"
	39173190	--- Other	25%	"
	39173200	-- Other, not reinforced or otherwise combined with other materials, without fittings		
	39173210	--- For blood dialysis and the like	25%	"
	39173220	--- Garden hoses	25%	"
	39173290	--- Other	25%	"
	39173300	-- Other, not reinforced or otherwise combined with other materials, with fittings:		
	39173310	--- For blood dialysis and the like	25%	"
	39173320	--- Garden hoses	25%	"
	39173390	--- Other	25%	"
	39173900	-- Other:		
	39173910	--- For blood dialysis and the like	25%	"
	39173920	--- Garden hoses	25%	"
	39173930	--- Hoses and pipes more than 3 inches	25%	"
	39173940	--- Hoses and pipes less than 3 inches	25%	"
	39173990	--- Other	25%	"
	39174000	- Fittings:		
	39174010	--- For blood dialysis tubing and the like	25%	"
	39174090	--- Other	25%	"
39.18		Floor coverings of plastics, whether or not self-adhesive, in rolls or in the forms of tiles; wall or ceiling covering of plastics, as defined in Note 9 to this Chapter.		
	39181000	- Of polymers of vinyl chloride:		
	39181010	--- Floor coverings of polymers of vinyl chloride, in rolls.	25%	"
	39181090	--- Other	25%	"
	39189000	- Of other plastic:		
	39189010	--- floor, wall or ceiling coverings of plastics nes, in rolls	25%	"
	39189090	--- Other	25%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
39.19		Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls.		
	39191000	- In rolls of a width not exceeding 20 cm:		
	39191010	--- For Industry	3%	Kg
	39191090	--- Other	10%	“
	39199000	- Other:		
	39199010	--- For Industry	3%	“
	39199020	--- In printed rolls of a width exceeding 20 cm	10%	“
	39199030	--- In not printed rolls of a width exceeding 20 cm	10%	“
	39199090	--- Other	10%	“
39.20		Other plates, sheets, film foil and strip, of plastics, non-cellular and not reinforce, laminated, supported or similarly combined with other materials.		
	39201000	- Of polymers of ethylene:		
	39201010	--- Sterilised, for medical use	3%	“
		--- Other:		
	39201091	---- Unprinted	3%	“
	39201099	---- Other	3%	“
	39202000	- Of polymers of propylene:		
	39202010	--- Unprinted	3%	“
	39202090	--- Other	3%	“
	39203000	- Of polymers of styrene:		
	39203010	--- Unprinted	3%	“
	39203090	--- Other	3%	“
		- Of polymers of vinyl chloride:		
	39204300	-- Containing by weight not less than 6% of plasticisers:		
	39204310	--- Unprinted	3%	“
	39204390	--- Other	3%	“
	39204900	-- Other:		
	39204910	--- For Industry	3%	“
	39204920	--- Table cloth (Tarpaulin)	10%	“
	39204990	--- Other	3%	“
		- Of acrylic polymers:		
	39205100	-- Of poly (methyl methacrylate):		
	39205110	--- Unprinted	3%	“
	39205190	--- Other	3%	“
	39205900	-- Other:		
	39205910	--- Unprinted	3%	“
	39205990	--- Other	3%	“
		- Of polycarbonates, alkyd resins, polyallyl esters or other polyesters:		
	39206100	-- Of polycarbonates:		
	39206110	--- Unprinted	3%	“
	39206190	--- Other	3%	“
	39206200	-- Of poly (ethylene terephthalate):		
	39206210	--- Unprinted	3%	“
	39206290	--- Other	3%	“
	39206300	-- Of unsaturated polyesters:		
	39206310	--- Unprinted	3%	“
	39206390	--- Other	3%	“

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
39.21	39206900	-- Of other polyester:		
	39206910	--- Unprinted	3%	Kg
	39206990	--- Other	3%	"
		- Of cellulose or its chemical derivatives:		
	39207100	-- Of regenerated cellulose:		
	39207110	--- Unprinted	3%	"
	39207190	--- Other	3%	"
	39207300	-- Of cellulose acetate:		
	39207310	--- Unprinted	3%	"
	39207390	--- Other	3%	"
	39207900	-- Of other cellulose derivatives:		
	39207910	--- Not printed	3%	"
	39207920	--- printed coil roll of cellophane	3%	"
	39207990	--- Other	3%	"
		- Of other plastics:		
	39209100	-- Of poly (vinyl butyral):		
	39209110	--- Unprinted	3%	"
	39209190	--- Other	3%	"
	39209200	-- Of polyamides:		
	39209210	--- Unprinted	3%	"
	39209290	--- Other	3%	"
	39209300	-- Of amino-resins:		
	39209310	--- Unprinted	3%	"
	39209390	--- Other	3%	"
	39209400	-- Of phenolic resins:		
	39209410	--- Unprinted	3%	"
	39209490	--- Other	3%	"
	39209900	-- Of other plastics:		
	39209910	--- Unprinted	3%	"
	39209990	--- Other	3%	"
		Other plates, sheets, film, foil and strip, of plastics.		
		- Cellular:		
	39211100	-- Of polymers of styrene:		
	39211110	--- Unprinted	3%	"
	39211190	--- Other	3%	"
	39211200	-- Of polymers of vinyl chloride:		
	39211210	--- Unprinted	3%	"
	39211290	--- Other	3%	"
	39211300	-- Of polyurethanes:		
	39211310	--- Unprinted	3%	"
	39211390	--- Other	3%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
39.22	39211400	-- Of regenerated cellulose:		
	39211410	--- Unprinted	3%	Kg
	39211490	--- Other	3%	“
	39211900	-- Of other plastics:		
	39211910	--- Unprinted	3%	“
	39211990	--- Other	3%	“
	39219000	- Other:		
	39219010	--- Unprinted	3%	“
	39219090	--- Other	3%	“
		Baths, shower-baths, wash-bidets, lavatory pans seats and covers, flushing cisterns and similar sanitary ware, of plastics.		
	39221000	- Baths, shower-baths and wash-basins	25%	“
	39222000	- Lavatory seats and covers	25%	“
	39229000	- Other:		
	39229010	--- Dual flushing sanitary system	25%	“
	39229090	--- Other	25%	“
		Articles for the conveyance or packing of goods, of plastics, stoppers, lids, caps and other closures, of plastics.		
	39231000	- Boxes, cases, crates and similar articles:		“
	39231010	--- For the industrial use	3%	
	39231090	--- Other	3%	
		- Sacks and bags (including cones):		
	39232100	-- Of polymers of ethylene:		
	39232110	--- For the industrial packaging of goods	25%	“
	39232190	--- Other	25%	“
	39232900	-- Of other plastics:		
	39232910	--- Sterile bags	10%	
	39232920	--- Carrier bags with handles	25%	“
	39232990	--- Other	10%	“
	39233000	- Carboys, bottles, flasks and similar articles:		
	39233010	--- For the industrial packaging of goods	3%	“
	39233020	--- For medical use	3%	“
	39233090	--- Other	3%	“
	39234000	- Spools, cops, bobbins and similar supports	3%	“
	39235000	- Stoppers, lids, caps and other closures:		
	39235010	--- Insets	3%	“
	39235090	--- Other	3%	“
	39239000	- Other:		
	39239010	--- Empty capsules for pharmaceutical use	25%	“
	39239020	--- For packaging toothpaste, cosmetics and similar products	25%	“
	39239090	--- Other	25%	“

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
39.24		Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics.		
	39241000	- Tableware and kitchenware	25%	Kg
	39249000	- Other:		
	39249010	--- Bins of a kind fitted with wheels	25%	“
	39249020	--- Baby's bottles and teats therefor; baby bottle sterilizers	25%	“
	39249030	--- Cloth hangers	25%	“
	39249040	--- Table cloth	25%	“
	39249090	--- Other	25%	“
39.25		Builders' ware of plastics, not elsewhere specified or included.		
	39251000	- Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300l	25%	“
	39252000	- Doors, windows and their frames and thresholds for doors	25%	“
	39253000	- Shutters, blinds (including Venetian blinds) and similar articles and parts thereof:		
	39253010	--- Shutters and blinds and similar articles	25%	“
	39253090	--- Fittings and parts thereof	25%	“
	39259000	- Other:		
	39259010	--- Roofing sheets, ridging and tiles	25%	“
	39259090	--- Other	25%	“
39.26		Other articles of plastics and articles of other materials of headings 39.01 to 29.14.		
	39261000	- Office or school supplies:		
	39261010	--- For schools	25%	“
	39261090	--- Other	25%	“
	39262000	- Articles of apparel and clothing accessories (including gloves mittens and mitts):		
	39262010	--- For occupational or health safety	25%	“
	39262090	--- Other	25%	“
	39263000	- Fittings for furniture, coachwork of the like:		
	39263010	--- Fittings for coachwork	25%	“
	39263090	--- Other	25%	“
	39264000	- Statuettes and other ornamental articles:		
	39264010	--- Of a kind used for religious purposes	25%	“
	39264090	--- Other	25%	“
	39269000	- Other:		
	39269010	--- Ear card for animal	3%	“
	39269020	--- screw and spiral screw	25%	“
	39269030	--- cards prepared for smart cards product	25%	“
	39269040	--- tarpaulins , car cover and varieties similar protective	25%	“
	39269050	--- conveyor or transmission belts	25%	“
	39269060	--- Floats for fishing nets	25%	“
	39269090	--- Other	25%	“

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 (textile 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 of Section XVI (including electrical goods of all kinds), of hard rubber;**
 - (e) Articles of Chapter 90, 92, 94 or 96; or**
 - (f) Articles of Chapter 95 (other than sports gloves and articles of headings 40.11 to 40.13).**
- 3. In headings 40.01 to 40.03 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 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) above.**
- 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, 40.05 and 40.08, the expression “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 No.	H.S. Code	DESCRIPTION	Rate	St. U
40.01		Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip.		
	40011000	- Natural rubber latex, whether or not pre-vulcanised	3%	Kg
		- Natural rubber in other forms:		
	40012100	-- Smoked sheets	3%	“
	40012200	-- Technically specified natural rubber (TSNR)	3%	“
	40012900	-- Other	3%	“
	40013000	- Balata, gutta-percha, guayule, chicle and similar natural gums	3%	“
40.02		Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of heading 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):		
	40021100	-- Latex	3%	“
	40021900	-- Other	3%	“
	40022000	- Butadiene rubber (BR)	3%	“
		- Isobutene-isoprene (butyl) rubber (IIR); halo-isobutene-isoprene rubber (CIIR or BIIR):		
	40023100	-- Isobutene-isoprene (butyl) rubber (IIR)	3%	“
	40023900	-- Other	3%	“
		- Chloroprene (chlorobutadiene) rubber (CR):		
	40024100	-- Latex	3%	“
	40024900	-- Other	3%	“
		- Acrylonitrile-butadiene rubber (NBR):		
	40025100	-- Latex	3%	“
	40025900	-- Other	3%	“

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
	40026000	- Isoprene rubber (IR)	3%	Kg
	40027000	- Ethylene-propylene-non-conjugated diene rubber (EPDM)	3%	“
	40028000	- Mixtures of any product of heading No.40.01 with any product of this heading	3%	“
		- Other:		
	40029100	-- Latex	3%	“
	40029900	-- Other	3%	“
40.03	40030000	Reclaimed rubber in primary forms or in plates, sheets or strip.		
	40030010	--- Primary forms	3%	“
	40030090	--- Other	3%	“
40.04	40040000	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom.	3%	“
40.05		Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip.		
	40051000	- Compounded with carbon black or silica	3%	“
	40052000	- Solutions; dispersions other than those of subheading No. 4005.10	3%	“
		-- Plates, sheets and strip	3%	“
	40059900	-- Other	3%	“
40.06		Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber.		
	40061000	- “Camel-back” strips for retreating rubber tyres	3%	“
	40069000	- Other	3%	“
40.07	40070000	Vulcanised rubber thread and cord.	3%	“
40.08		Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber.		
		- Of cellular rubber:		
	40081100	-- Plates, sheets and strip		
	40081110	--- Flooring material	3%	“
	40081120	--- Imitation leather	3%	“
	40081190	--- Other	3%	“
	40081900	-- Other	3%	“
		- Of non-cellular rubber:		
	40082100	-- Plates, sheets and strip:		
	40082110	--- for soles	3%	“
	40082190	--- Other	3%	“
	40082900	-- Other	3%	“
40.09		Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges).		
		- Not reinforced or otherwise combined with other materials, without fittings:		
	40091100	-- Without fittings:		
	40091110	--- Of a kind used for motor vehicles of chapter 87	10%	“
	40091190	--- Other	10%	“

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
40.10	40091200	-- With fitting:		
	40091210	--- Of a kind used for motor vehicles of chapter 87	10%	Kg
	40091290	--- Other	10%	“
		- Reinforced or otherwise combined only with metal:		
	40092100	-- Without fittings:		
	40092110	--- Of a kind used for motor vehicles of chapter 87	10%	“
	40092190	--- Other	10%	“
	40092200	-- With fitting:		
	40092210	--- Of a kind used for motor vehicles of chapter 87	10%	“
	40092290	--- Other	10%	“
		- Reinforced or otherwise combined only with textile materials:		
	40093100	-- With fitting:		
	40093110	--- Of a kind used for motor vehicles of chapter 87	10%	“
	40093190	--- Other	10%	“
	40093200	-- With fitting:		
	40093210	--- Of a kind used for motor vehicles of chapter 87	10%	“
	40093290	--- Other	10%	“
		- Reinforced or otherwise combined with other materials:		
	40094100	-- without fittings:		
	40094110	--- Of a kind used for motor vehicles of chapter 87	10%	“
	40094190	--- Other	10%	“
	40094200	-- With fittings:		
	40094210	--- Of a kind used for motor vehicles of chapter 87	10%	“
	40094290	--- Other	10%	“
		Conveyor or transmission belts or belting, of vulcanized rubber.		
		- Conveyor belts or belting:		
	40101100	-- Reinforced only with metal	3%	“
	40101200	-- Reinforced only with textile materials:	3%	“
	40101900	-- Other:	3%	“
		- Transmission belts or belting:		
	40103100	-- Endless transmission belts of trapezoidal cross-section (V-belts), whether or not grooved, of a circumference exceeding 60 cm but not exceeding 180 cm:		
	40103110	--- Of a kind used for motor vehicles of chapter 87	3%	“
	40103190	--- Other	3%	“
	40103200	-- Endless transmission belts of trapezoidal cross-section (V-belts), other than v-ribbed, of a circumference exceeding 60 cm but not exceeding 180 cm:		
	40103210	--- Of a kind used for motor vehicles of chapter 87	3%	“
	40103290	--- Other	3%	“
	40103300	-- Endless transmission belts of trapezoidal cross-section (v-lelts), v-ribbed of an outside circumference exceeding 180 cm but not exceeding 240 cm:		
	40103310	--- Of a kind used for motor vehicles of chapter 87	3%	“
	40103390	--- Other	3%	“
	40103400	-- Endless transmission belts of trapezoidal cross-section (V-belts), other than v-ribbed, of an outside circumference 180 cm but not exceeding 240 cm:		
	40103410	--- Of a kind used for motor vehicles of chapter 87	3%	“
	40103490	--- Other	3%	“

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
40.11	40103500	-- Endless synchronous belts of an outside circumference exceeding 60 cm but not exceeding 150 cm:		
	40103510	--- Of a kind used for motor vehicles of chapter 87	3%	Kg
	40103590	--- Other	3%	"
	40103600	-- Endless synchronous belts of an outside circumference exceeding 150 cm but not exceeding 240 cm:		
	40103610	--- Of a kind used for motor vehicles of chapter 87	3%	"
	40103690	--- Other	3%	"
	40103900	-- Other:		
	40103910	--- Of a kind used for motor vehicles of chapter 87	3%	"
	40103990	--- Other	3%	"
		New pneumatic tyres, of rubber.		
	40111000	- Of a kind used on motor cars (including stations wagons and racing cars)	10%	U
	40112000	- Of a kind used on buses or lorries:		
	40112010	--- not less than size 1200 X 20	10%	"
	40112090	--- Other	10%	"
	40113000	- Of a kind used on aircraft	10%	"
	40114000	- Of a kind used on motorcycles	10%	"
	40115000	- Of a kind used on bicycles	10%	"
	40117000	- Of a kind used on agricultural or forestry vehicles and machines:	10%	"
	40117010	--- Of a kind used on agricultural or forestry		
	40117090	--- Other		
40.12	40118000	- Of a kind used on construction, mining or industrial handling vehicles and machines	10%	"
	40119000	- Other:	10%	"
	40119010	--- Of a kind used on roads and bridges		
	40119090	--- Other		
		Retreated or used pneumatic tyres of rubber; solid or cushion tyres, interchangeable tyres treads and tyre flaps, of rubber.		
		- Retreated tyres		
	40121100	-- Of a kind used on motor cars (including station wagons and racing cars)	10%	U
	40121200	-- Of a kind used on busses and lorries	10%	"
	40121300	--Of a kind used on aircraft	10%	"
	40121900	-- Other :		
	40121910	--- For agricultural use	3%	"
	40121990	--- Other	10%	"
	40122000	- Used pneumatic tyres:		
	40122010	--- For agricultural use	3%	"
	40122090	--- Other	10%	"
	40129000	- Other :		
	40129010	--- For agricultural use	3%	"
	40129090	--- Other	10%	"
40.13		Inner tubes, of rubber.		
	40131000	- Of a kind used on motor cars (including station wagons and racing cars), buses or lorries	10%	U
	40132000	- Of a kind used on bicycles	10%	"
	40139000	- Other:		
	40139010	--- For agricultural use	3%	"
	40139090	--- Other	10%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
40.14		Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber.		
	40141000	- Sheath contraceptives	3%	Kg
	40149000	- Other:		
	40149010	-- Pacifier and teats	3%	"
	40149020	-- Urine bags connectors	3%	"
	40149090	-- Other	3%	"
40.15		Articles of apparel and clothing accessories (including gloves), for all purposes, of vulcanised rubber other than hard rubber.		
		- Gloves, mittens and mitts:		
	40151200	-- Of a kind used for medical, surgical, dental or veterinary purposes	3%	"
	40151900	-- Other:		
	40151910	--- For radiologists	3%	"
	40151920	--- For industrial use	3%	"
	40151990	--- Other	3%	"
	40159000	- Other:		
	40159010	--- Life jackets and belts	10%	"
	40159020	--- Baby bibs	10%	"
	40159090	--- Other	10%	"
40.16		Other articles of vulcanised rubber other than hard rubber.		
	40161000	- Of cellular rubber		
	40161010	--- for medical use	3%	"
	40161020	--- For industry , agriculture and mining	3%	"
	40161090	--- Other	3%	"
		- Other:		
	40169100	-- Floor coverings and mats	3%	"
	40169200	-- Erasers	3%	"
	40169300	-- Gaskets, washers and other seals:		
		---Gaskets:		
	40169311	----Industrial	3%	"
	40169319	---- Other	3%	"
		--- Disc washers:		
	40169321	---- Industrial	3%	"
	40169329	---- Other	3%	"
		--- Other Seals:		
	40169331	---- Industrial	3%	"
	40169339	---- Other	3%	"
	40169400	-- Boats or dock fenders, whether or not inflatable	3%	"
	40169500	-- Other inflatable articles	3%	"
	40169900	-- Other:		
	40169910	--- For medical and scientific use	3%	"
	40169920	--- For Industrial and mining use	3%	"
	40169990	--- Other	3%	"
40.17	40170000	Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber.		
	40170010	--- Waste and scrap	3%	"
		--- Other:		
	40170091	---- For scientific research or for industrial use	3%	"
	40170099	---- Other	3%	"

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.

2. (A) Heading 41.04 to 41.06, do not cover hides and skins which have undergone a tanning (including per-tanning) process which is reversible (heading 41.01 to 41.03, as the case may be).

(B) For the purposes of headings 41.04 to 41.06 the term “crustes”: 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 No.	H.S. Code	DESCRIPTION	Rate	St. U
41.01		Raw hides and skins of bovine or require animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or spilt.		
	41012000	- Whole hides and skins of bovine animals, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 14 kg when fresh, wet-salted or otherwise preserved		
	41012010	--- Raw hides and skins of bovine, salted, standard selection	10%	Kg
	41012020	--- Raw hides and skins of bovine salted, run selection	10%	“
	41012030	--- Raw hides and skins of bovine salted, low grades	10%	“
	41012040	--- Raw hides and skins of bovine, salted, dried, standard selection	10%	“
	41012050	--- Raw hides and skins of bovine, salted dried, run selection	10%	“
	41012060	--- Raw hides and skins of bovine, salted dried, low grades	10%	“
	41012070	--- Raw hides and skins of bovine, salted dried by air (fashoda)	10%	“
	41012090	--- Other	10%	“
	41015000	- Whole hides and skins of a weight exceeding 16 kg	10%	“
	41019000	- Other including Butts and bends and bellies:		
	41019010	--- Skins of bovine pickled standard selection	10%	“
	41019020	--- Skins of bovine pickled run selection	10%	“
	41019030	--- Skins of bovine pickled low grades	10%	“
	41019090	--- Other	10%	“

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
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.		
	41021000	- With wool on :		
	41021010	---Salted, standred selection	10%	Kg
	41021020	--- Salted, run selection	10%	"
	41021030	--- Salted, low grads	10%	"
	41021040	--- Salted, dried, standred selection	10%	"
	41021050	--- Salted dried, run selection	10%	"
	41021060	--- Salted dried, low grads	10%	"
	41021090	--- Other	10%	"
		- Without wool on:		
	41022100	-- Pickled		
	41022110	--- standred selection	10%	"
	41022120	--- run selection	10%	"
	41022130	--- low grads	10%	"
	41022190	--- Other	10%	"
	41022900	-- Other	10%	"
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 thowse excluded by Note 1(b) or 1 (c) to this Chapter.		
	41032000	- Of reptiles	10%	"
		--- Snake skins		
	41032011	----Salted	10%	"
	41032012	---- Dried	10%	"
	41032013	---- Pickeld	10%	"
	41032019	---- Other	10%	"
		--- Corocodiles skins		
	41032021	----Salted	10%	"
	41032022	---- Dried	10%	"
	41032023	---- Pickeld	10%	"
	41032029	---- Other	10%	"
		--- Monitor lizard skin		
	41032031	----Salted	10%	"
	41032032	---- Dried	10%	"
	41032033	---- Pickeld	10%	"
	41032039	---- Other	10%	"
	41032090	---- Other	10%	"
	41033000	- Of swine	10%	"
	41039000	- Other:		
		--- Skins of Goat animals:		"
	41039011	----Raw salted, standred selection	10%	"
	41039012	----Raw salted run selection	10%	"
	41039013	----Raw salted low grads	10%	"
	41039014	----Raw salted, dried, standred selection	10%	"
	41039015	----Raw salted , dried ,run selection	10%	"
	41039016	----Raw salted, dried, low grads	10%	"
	41039019	----Other	10%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
41.04	41039021	--- Skins of camels: ----Raw salted, standred selection	10%	“
	41039022	----Raw salted run selection	10%	“
	41039023	----Raw salted low grads	10%	“
	41039024	----Raw salted, dried, standred selection	10%	“
	41039025	----Raw salted, dried, run selection	10%	“
	41039026	----Raw salted, dried, low grads	10%	“
	41039029	----Other	10%	“
	41039090	---Other	10%	“
		Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not spilt, but not further prepared.		
		- In the wet state (including wet-blue):		
	41041100	-- Full grains, unsplit, grain splits:		
	41041110	--- Chrome treated	10%	Kg
	41011120	--- Tanned wet-blue hides and skins of bovine standred selection	10%	“
	41011130	--- Tanned wet-blue hides and skins of bovine run selection	10%	“
	41011140	--- Tanned wet-blue hides and skins of bovine low grads	10%	“
	41041190	--- Other	10%	“
	41041900	-- Other:		
	41041910	--- Chrome treated	10%	“
	41041990	--- Other	10%	“
		- In the dry state (crust):		
41.05	41044100	-- Full grains, unsplit; grain splits:		
	41044110	--- Crust hides and skins of bovine standred selection	10%	“
	41044120	--- Crust hides and skins of bovine run selection	10%	“
	41044130	--- Crust hides and skins of bovine low grads	10%	“
	41044190	--- Other	10%	“
	41044900	--- Other	10%	“
		Tanned or crust skins of sheep or lambs, without wool on, whether or not spilt, but not further prepared		
	41051000	- In the wet state (including wet-blue):		
	41051010	--- Tanned wet-blue standred selection	10%	“
	41051020	--- Tanned wet-blue run selection	10%	“
	41051030	--- Tanned wet-blue low grads	10%	“
	41051090	--- Other	10%	“
	41053000	- In the dry state (crust)		
	41053010	--- Standred selection	10%	“
	41053020	--- Run selection	10%	“
	41053030	--- Low grads	10%	“
	41053090	--- Other	10%	“
41.06		on, whether or not spilt, but not further prepared.		
		- Of goats or kids:		
	41062100	-- In the wet state (including wet-blue):		
	41062110	--- Tanned wet-blue standred selection	10%	“
	41062120	--- Tanned wet-blue run selection	10%	“
	41062130	--- Tanned wet-blue low grads	10%	“
	41062190	--- Other	10%	“
	41062200	-- In the dry state (crust)		
	41062210	--- Standred selection	10%	“
	41062220	--- Run selection	10%	“
	41062230	--- Low gra	10%	“

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
41.07	41062290	--- Othe - Of swine:	10%	“
	41063100	-- In the wet state (including wet-blue)	10%	“
	41063200	-- In the dry state (crust)	10%	“
	41064000	- Of reptiles - Other:	10%	“
	41069100	-- In the wet state (including wet-blue):		
	41069110	--- Tanned wet-blue Goat skins standred selection	10%	“
	41069120	--- Tanned wet-blue Goat skins run selection	10%	“
	41069130	--- Tanned wet-blue Goat skins low grads	10%	“
	41069140	--- Tanned wet-blue Camel skins standred selection	10%	“
	41069150	--- Tanned wet-blue Camel skins run selection	10%	“
	41069160	--- Tanned wet-blue Camel skins low grads	10%	“
	41069190	--- Other	10%	“
	41069200	-- In the dry state (crust): --- Goat skins :		
	41069211	----Standred selection	10%	“
	41069212	---- Run selection	10%	“
	41069213	---- Low grads	10%	“
	41069219	---- Other --- Camel skins:	10%	“
	41069221	----Standred selection	10%	“
	41069222	---- Run selection	10%	“
	41069223	---- Low grads	10%	“
	41069229	---- Other	10%	“
	41069290	--- Other	10%	“
		Leather further prepared after tanning or crusting including parchment, dessed leather of bovine (including buffalo) or equine animals, without hair as, whether or not split, other than leather of heading 41.14.		
		- Whole hides and skin:		
	41071100	-- full grains unspilt	10%	“
	41071200	-- Grains spilts	10%	“
	41071900	-- Other:		
	41071910	--- Finished hides and skins of bovine standred selection	10%	“
	41071920	--- Finished hides and skins of bovine run selection	10%	“
	41071930	--- Finished hides and skins of bovine low grads	10%	“
	41071990	--- Other	10%	“
		- Other, including sides:		
	41079100	--Full grains, unsplit	10%	“
	41079200	-- Grains splits	10%	“
	41079900	-- Other	10%	“
“41.08“				
“41.09“				
“41.10“				
“41.11“				

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
41.12	41120000	Leather further prepared after tanning or crusting including parchment-dressed leather, of sheet or lamp, without wool on, whether or not split, other than leather of heading 41.14.:		
	41120010	--- Finished standred selection	10%	Kg
	41120020	--- Finished run selection	10%	“
	41120030	--- Finished low grads	10%	“
	41120090	--- Other	10%	“
41.13		Leather further prepared after tanning or crusting including parchment-dressed leather, of Other animals, without wool or hair on, whether or non split, other than leather of heading 41.14		
	41131000	- Of goats or kids:		
	41131010	--- Finished standred selection	10%	“
	41131020	--- Finished run selection	10%	“
	41131030	--- Finished low grads	10%	“
	41131090	--- Other	10%	“
	41132000	- Of swine	10%	“
	41133000	- Of reptiles	10%	“
	41139000	- Other		
	41139010	--- Finished leather of camel standred selection	10%	“
	41139020	--- Finished leather of camel run selection	10%	“
	41139030	--- Finished leather of camel low grads	10%	“
	41139090	--- Other	10%	“
41.14		Chamois (including combination chamois) leather' patent leather and patent laminated leather, metallised leather.		
	41141000	- Chamois (including combination chamois) leather	10%	“
	41142000	- Patent leather and patent laminated leather, metaleised leather	10%	“
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 of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour.		
	41151000	- Composition leather with a basis of leather or leather fiber, in slabs, sheets or strips whether or not in rolls	10%	“
	41152000	- parings and other wastes of leather or of composition leather, not suitable for manufacturer of leather articles; leather dust; powder or flour	10%	“

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. For the purposes of the Chapter, the term "leather" includes chamois (including combination chamois) leather, patent leather, patent laminated leather and metallised leather.
2. 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), 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 66.02;
 - (g) Cuff-links, bracelets or other imitation jewellery heading 71.17);
 - (h) Fittings or trimming for harness, such as stirrups, bits, horse brasses and buckles, separately presented (generally Section XV);
 - (ij) Strings, skins for drums or the like, or other parts of musical instruments (heading 92.09);
 - (k) Articles of Chapter 94 (for example, furniture, luminaires and lighting fittings);
 - (l) Articles of Chapter 95 (for example toys, games, sports requisites); or
 - (m) Buttons, press-fasteners, snap-fasteners, press-studs, button moulds or other parts of these articles, button blanks, of heading 96.06.
3. In addition to the provisions of Note 2 above, 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)
 - (c) Articles of of heading 42.02 and 42.03 which have parts of precious metal or metal clad with precious metal, of 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.
4. For the purposes of heading 42.03, the expression "articles of apparel and clothing accessories" applies, inter alia, to gloves (including sports gloves), aprons and other protective clothing, braces, belts, bandoliers and wrist straps, but excluding watch straps (heading 91.13).

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
42.01	42010000	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material.	10%	Kg
42.02		Trunks, suit-case, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-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 vulcanised 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:		
	42021100	-- With outer surface of leather, of composition leather or of patent leather	10%	Kg
	42021200	-- With outer surface of plastic or textile materials	10%	"
	42021900	-- Other	10%	"
		- Handbags, whether or not with shoulders strap, including those without handle:		
	42022100	-- With outer surface of leather, of composition leather or of patent leather	10%	"
	42022200	-- With outer surface of sheeting of plastics or of textile materials	10%	"
	42022900	-- Other:		
	42022910	--- school satchels	3%	"
	42022990	--- Other	10%	"
		- Articles of a kind normally carried in the pocket or in the handbag:		
	42023100	-- With outer surface of leather, of composition leather or of patent leather	10%	Kg
	42023200	-- With outer surface of sheeting of plastics or of textile materials	10%	"
	42023900	-- Other	10%	"
		- Other:		
	42029100	-- With outer surface of leather, of composition leather or of patent leather	10%	"
	42029200	-- With outer surface of sheeting of plastics or of textile materials	10%	"
	42029900	-- Other	10%	"
42.03		Articles of apparel and clothing accessories, of leather or of composition leather.		
	42031000	- Article of apparel		
	42031010	--- Industrial and occupational	10%	"
	42031090	--- Other	10%	"
		- Gloves, mittens and mitts:		
	42032100	-- Specially designed for use in sports	3%	"
	42032900	-- Other:		
	42032910	--- Industrial and occupational	10%	"
	42032990	--- Other	10%	"
	42033000	- Belts and bandoliers	10%	"
	42034000	- Other clothing accessories:		
	42034010	--- Industrial and occupational	10%	"
	42034090	--- Other	10%	"
"42.04"				
42.05	42050000	Other articles of leather or of composition leather.		
	42050010	--- Of a kind used in machinery or mechanical appliances or for other technical uses	10%	"
	42050090	--- Other	10%	"
42.06	42060000	Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons.		
	42060010	--- For use in the manufacture of surgical catgut	Nil	"
	42060020	--- For use in the manufacture of Tennis racket guts	3%	"
	42060090	--- Other	10%	"

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 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 No.	H.S. Code	DESCRIPTION	Rate	St. U
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.		
	43011000	- Of mink, whole, with or without head, tail or paws	10%	Kg
	43013000	- Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without head, tail or paws	10%	“
	43016000	- Of fox, whole, with or without head, tail or paws	10%	“
	43018000	- Other fur skins, whole, with or without head, tail or paws	10%	“
	43019000	- Heads, tails, paws and other pieces or cuttings, suitable for furriers' use	10%	“
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 No. 43.03.		
		- Whole skins, with or without head, tail or paws, not assembled:		
	43021100	-- Of mink	10%	“
	43021900	-- Other	10%	“
	43022000	- Heads, tails, paws and other pieces or cuttings, not assembled	10%	“
	43023000	- Whole skins and pieces or cuttings thereof, assembled	10%	“
43.03		Articles of apparel, clothing accessories and other articles of furskin.		
	43031000	- Articles of apparel and clothing accessories	10%	“
	43039000	- Other	10%	“
43.04	43040000	Artificial fur and articles thereof.	10%	“

SECTION IX
WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL; CORK AND
ARTICLE 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 14.04);**
- (d) Activated charcoal (heading 38.02);**
- (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);**
- (ij) Goods of heading 68.08;**
- (k) Imitation jewellery of heading 71.17;**
- (l) Goods of Section XVI or Section XVII (for example, machine parts, cases, covers, cabinets for machines and apparatus and wheelwrights' wares);**
- (m) Goods of Section XVIII (for example, clock cases and musical instruments and parts thereof);**
- (n) Parts of firearms (heading 93.05);**
- (o) Articles of Chapter 94 (for example, furniture, luminaires and lighting fittings, prefabricated buildings);**
- (p) Articles of Chapter 95 (for example, toys, games, sports requisites);**
- (q) Articles of Chapter 96 (for example, smoking pipes and parts thereof, buttons, pencils and monopods, bipods, trip bods, and similar articles) excluding bodies and handles, of wood, for articles of heading 96.03; or”.**
- (r) 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 Notes.

1. For the purposes of subheadings 4403.31 the expression "wood pellets" means by-products such as cutter shavings, sawdust or chips, of mechanical wood processing industry, furniture-making industry or other wood transformation activities, which have been agglomerated either directly by compression or by addition of a binder in a proportion not exceeding 3% by weight. Such pellets are cylindrical, with a diameter not exceeding 25mm and length not exceeding 100mm.
2. For the purposes of subheading 4401.32, the expression “wood briquettes” means “by-products” and “sawdust”, respectively or chips, of the mechanical wood processing industry, furniture making or other wood transformation activities, which have been agglomerated either directly by compression or by addition of a binder in a proportion not exceeding 3 % by weight. Such briquettes are in the form of cubiform, polyhedral or cylindrical units with the minimum cross-sectional dimension greater than 25 mm.
3. For the purposes of subheading 4407.13, “S-P-F” refers to wood sourced from mixed stands of spruce, pine and fir where the proportion of each species varies and is unknown.
4. For the purposes of subheading 4407.14, “Hem-fir” refers to wood sourced from mixed stands of Western hemlock and fir where the proportion of each species varies and is unknown.

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
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.		
		- Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms		
	44011100	-- Coniferous	10%	Kg
	44011200	-- Non-coniferous	10%	“
		- Wood in chips or particles:		
	44012100	-- Coniferous	10%	“
		-- Non-coniferous:		
	44012200	--- Acacia seyal	10%	“
	44012210	--- Mesquite	10%	“
	44012220	--- Acacia senegal	10%	“
	44012230	--- Terminalia brownii	10%	“
	44012240	--- Other	10%	“
		- Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms:		
	44013100	-- Wood pellets	10%	“
	44013200	-- Wood briquettes	10%	“
	44013900	-- Other	10%	“
		- Sawdust and wood waste and scrap, not agglomerated		
	44014100	-- Sawdust	10%	“
	44014900	-- Other	10%	“
44.02	44021000	- Of Bamboo	10%	“
	44022000	--Of shell or nut	10%	“
		- Other:		
	44029000	--- Of Acacia seyal	10%	“
	44029010	--- Of mesquite	10%	“
	44029020	--- Of Acacia senegal	10%	“
	44029030	--- Other	10%	“
	44029090	--- Other	10%	“

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
44.03		Wood in the rough, whether or not stripped of bark or sapwood, roughly squared. - Treated with paint, stains, creosote or other preservatives		
	44031100	-- Coniferous	10%	Kg
	44031200	-- Non-coniferous	10%	"
		- Other, coniferous		
	44032100	-- Of pine (Pinus spp.), of which the smallest cross-sectional dimension is 15 cm or more	10%	"
	44032200	-- Of pine (Pinus spp.), other	10%	"
	44032300	-- Of fir (Abies spp.) and spruce (Picea spp.), of which the smallest cross-sectional dimension is 15 cm or more	10%	"
	44032400	-- Of fir (Abies spp.) and spruce (Picea spp.), other	10%	"
	44032500	-- Other, of which the smallest cross-sectional dimension is 15 cm or more	10%	"
	44032600	-- Other	10%	"
		- Other, of tropical wood:		
	44034100	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau	10%	"
	44034200	-- Teak	10%	"
	44034900	-- Other	10%	"
		- Other:		
	44039100	-- Of oak (Quercus spp.)	10%	"
	44039300	-- Of beech (Fagus spp.), of which the smallest cross-sectional dimension is 15cm or more	10%	"
	44039400	-- Of beech (Fagus spp.)	10%	"
	44039500	-- Of birch (Betula spp.), of which the smallest cross-sectional dimension is 15cm or more	10%	Kg
	44039600	-- Of birch (Betula spp.), other	10%	"
	44039700	-- Of poplar and aspen (populous spp.)	10%	"
	44039800	-- Of eucalyptus (Eucalyptus spp.)	10%	"
	44039900	-- Other	10%	"
44.04		Hoopwood split poles, 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.		
	44041000	- coniferous	10%	"
	44042000	- Non-coniferous	10%	"
44.05	44050000	Wood wool; wood floor.	10%	"
44.06		Railway or tramway sleepers (cross-ties) of wood. - Not impregnated:		
	44061100	-- Coniferous	10%	M ³
	44061200	-- Non-coniferous	10%	"
		- Other		
	44069100	-- Coniferous	10%	"
	44069200	-- Non-coniferous	10%	"
44.07		Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness exceeding 6 mm. - Coniferous		
	44071100	-- Of pine (Pinus spp.)	10%	"
	44071200	-- Of fir (Abies spp.) and spruce (Picea spp.)	10%	"
	44071300	--Of S-P-F (spruce (Picea spp.), pine (Pinus spp.) and fir (Abies spp.))	10%	"
	44071400	--Of Hem-fir (Western hemlock (Tsuga heterophylla) and fir (Abies spp.))	10%	"
	44081900	-- Other	10%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
44.08		- Of tropical wood:		
	44072100	-- Mahogany (Swietenia spp.)	10%	M3
	44072200	-- Virola, Imbua and Balsa	10%	"
	44072300	-- Teak	10%	"
	44072500	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau	10%	"
	44072600	-- White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan	10%	"
	44072700	-- Sapelli	10%	"
	44072800	-- Iroko	10%	"
	44072900	-- Other	10%	"
		- Other:		
	44079100	-- Of oak (Quercus spp.)	10%	"
	44079200	-- Of beech (Fagus spp.)	10%	"
	44079300	-- Of maple (Acer spp.)	10%	"
	44079400	-- Of cherry (Prunus spp.)	10%	"
	44079500	-- Of ash (Fraxinus spp.)	10%	"
	44079600	-- Of birch (Betula spp.)	10%	"
	44079700	-- Of poplar and aspen (Populus spp.)	10%	"
	44079900	-- Other	10%	"
		Veneer sheets and sheets for plywood (whether or not spliced) and other wood sawn lengthwise, sliced or peeled, whether or not planned, sanded or finger-jointed, or a thickness not exceeding 6 mm.		
	44081000	- Coniferous	10%	"
		- Of tropical wood:		
	44083100	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau	10%	"
	44083900	-- Other	10%	"
	44089000	- Other	10%	"
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 or faces, whether or not planed, sanded or finger-jointed.		
	44091000	- Coniferous	10%	Kg
		- Non-coniferous:		
	44092100	-- Of bamboo	10%	"
	44092200	-- Of tropical wood.	10%	"
44.10	44092900	-- Other	10%	"
		Particle board and similar board of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances.		
		- Of wood:		
	44101100	-- Particle board	10%	M3
	44101200	-- Oriented strand board (OSB)	10%	"
	44101900	-- Other	10%	"
	44109000	- Other	10%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
44.11		Fiberboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances.		
		- Medium density fibreboard (MDF):		
	44111200	-- Of a thickness not exceeding 5 mm	10%	M3
	44111300	-- Of a thickness exceeding 5 mm but not exceeding 9 mm	10%	"
	44111400	-- Of thickness exceeding 9 mm	10%	"
		- Other:		
	44119200	-- Of a density exceeding 0.8g/cm ³	10%	"
	44119300	-- Of a density exceeding 0.5 g/cm ³ but not exceeding 0.8 g/cm ³	10%	"
	44119400	-- Of a density not exceeding 0.5 g/cm ³	10%	"
44.12		Plywood, veneered panels and similar laminated wood.		
		- Plywood consisting solely of sheets of wood, each ply not exceeding 6 mm thickness:		
	44121000	- Of bamboo	10%	M ³
		- Other plywood, consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness:		
	44123100	-- With at least one outer ply of tropical wood".	10%	"
	44123300	-- Other, with at least one outer ply of non-coniferous wood of the species alder (Alnus spp.), ash (Fraxinus spp.), beech (Fagus spp.), birch (Betula spp.), cherry (Prunus spp.), chestnut (Castanea spp.), elm (Ulmus spp.), eucalyptus (Eucalyptus pp.), hickory (Carya spp.), horse chestnut (Aesculus spp.), lime (Tilia spp.), maple (Acer spp.), oak (Quercus spp.), plan tree (Platanus spp.), poplar and aspen (Populus spp.), robinia (Robinia sPl!')' tuhpwoo (Liriodendron spp.) or walnut (Juglans spp.)	10%	"
	44123400	-- Other, with at least one outer ply of non-coniferous wood not specified under subheading 441233.	10%	"
	44123900	-- Other	10%	"
		- Laminated veneered lumber (LVL) :		
	44124100	-- With at least one outer ply of tropical wood	10%	"
	44124200	-- Other, with at least one outer ply of non-coniferous wood	10%	"
	44124900	-- Other, with both outer plies of coniferous wood	10%	"
		- Blockboard, laminboard and battenboard :		
	44125100	-- With at least one outer ply of tropical wood	10%	"
	44125200	-- Other, with at least one outer ply of non-coniferous wood	10%	"
	44125900	-- Other, with both outer plies of coniferous wood	10%	"
		- Other:		
	44129100	-- With at least one outer ply of tropical wood	10%	"
	44129200	-- Other, with at least one outer ply of non-coniferous wood	10%	"
	44129900	-- Other, with both outer plies of coniferous wood	10%	"
44.13	44130000	Densified wood, in blocks, plates, strips or profile shapes.	10%	Kg
44.14		Wooden frames for paintings, photographs, mirrors or similar objects.		
	44141000	- Of tropical wood	10%	"
	44149000	- Other	10%	"
44.15		Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood.		
	44151000	- Cases, boxes, crates, drums and similar packings; cable-drums	10%	"
	44152000	- Pallets, box pallets and other load boards; pallet collars	10%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
44.16	44160000	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves.	10%	Kg
44.17	44170000	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood.	10%	"
44.18		Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes. - Windows, French-windows and their frames :		
	44181100	-- Of tropical wood	10%	"
	44181900	-- Other	10%	"
		- Doors and their frames and thresholds :		
	44182100	-- Of tropical wood	10%	"
	44182900	-- Other	10%	"
	44183000	- Posts and beams other than products of subheadings 4418.81 to 4418.89	10%	"
	44184000	- Shuttering for concrete constructional work	10%	"
	44185000	- Shingles and shakes	10%	"
		- Assembled flooring panels:		
	44187300	-- Of bamboo or with at least the top layer (wear layer) of bamboo	10%	"
	44187400	-- Other, for mosaic floors	10%	"
	44187500	-- Other, multilayer	10%	"
	44187900	-- Other	10%	"
		- Engineered structural timber products :		
	44188100	-- Glue-laminated timber (glulam)	10%	"
	44188200	-- Cross-laminated timber (CLT or X-lam)	10%	"
	44188300	-- I beams	10%	"
	44188900	-- Other	10%	"
		- Other:		
	44189100	-- Of bamboo	10%	"
	44189200	-- Cellular wood panels	10%	"
	44189900	-- Other	10%	"
44.19		Tableware and kitchenware, of wood. - Of bamboo:		
	44191100	-- Bread boards, chopping boards and similar boards	10%	"
	44191200	-- Chopsticks	10%	"
	44191900	-- Other	10%	"
	44192000	-- Of tropical wood	10%	"
	44199000	- Other	10%	"
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. - Statuettes and other ornaments :		
	44201100	-- Of tropical wood	10%	"
	44201900	-- Other	10%	"
	44209000	- Other	10%	"
44.21		Other articles of wood.		
	44211000	- Clothes hangers	10%	"
	44212000	- Coffins	10%	"
		- Other:		
	44219100	-- Of bamboo	10%	"
	44219900	-- Other:		
	44219910	--- wooden matches sticks	3%	"
	44219920	--- wooden spools & rollers for textile industry	3%	"
	44219990	--- Other	10%	"

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 No.	H.S. Code	DESCRIPTION	Rate	St. U
45.01		Natural cork, raw or simply prepared; waste cork; crushed; granulated or ground cork.		
	45011000	- Natural cork, raw or simply prepared	3%	Kg
	45019000	- Other	3%	“
45.02	45020000	Natural cork, debarked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip, (including sharp-edged blanks for corks or stoppers):		
	45020010	--- Suitable for use in packaging and lagging, engines, machinery piping and buildings	3%	“
	45020020	--- Of a kind used for cigarette tips	3%	“
	45020030	--- Of a kind used for floor coverings	3%	“
	45020090	--- Other	3%	“
45.03		Articles of natural cork.		
	45031000	- Cork and stoppers	3%	“
	45039000	- Other:		
	45039010	--- Floats for fishing nets	10%	“
	45039020	--- Lifebuoys	10%	“
	45039090	--- Other	10%	“
45.04		Agglomerated cork (with or without a binding substance) and articles of agglomerated cork.		
	45041000	- Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs	10%	“
	45049000	- Other:		
	45049010	--- Floats for fishing nets	10%	“
	45049020	--- Lifebuoys	10%	“
	45049090	--- Other	10%	“

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 material (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 or 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, luminaires 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 No.	H.S. Code	DESCRIPTION	Rate	St. U
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:		
	46012100	-- Of bamboo	10%	Kg
	46012200	-- Of rattan	10%	“
	46012900	-- Other	10%	“
		- Other:		
	46019200	-- Of bamboo	10%	“
	46019300	-- Of rattan	10%	“
	46019400	-- Of other vegetable materials	10%	“
45.02	46019900	-- Other	10%	“
		Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading No. 46.01; articles of loofah.		
		- Of vegetable materials:		
	46021100	-- Of bamboo	10%	“
	46021200	-- Of rattan	10%	“
	46021900	-- Other	10%	“
	46029000	- Other	10%	“

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

1. For the purposes of heading 47.02, 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 20 °C, and for sulphite wood pulp an ash content that does not exceed 0.15% by weight.

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
47.01	47010000	Mechanical wood pulp.	3%	Kg
47.02	47020000	Chemical wood pulp, dissolving grades.	3%	“
47.03		Chemical wood pulp, soda or sulphate, other than dissolving grades.		
		- Unbleached:		
	47031100	-- Coniferous	3%	“
	47031900	-- Non-coniferous	3%	“
		- Semi-bleached or bleached:		
	47032100	-- Coniferous	3%	“
	47032900	-- Non-coniferous	3%	“
47.04		Chemical wood pulp, sulphite, other than dissolving grades.		
		- Unbleached:		
	47041100	-- Coniferous	3%	“
	47041900	-- Non-coniferous	3%	“
		- Semi-bleached or bleached:		
	47042100	-- Coniferous	3%	“
	47042900	-- Non-coniferous	3%	“
47.05	47050000	Wood pulp obtained by a combination of mechanical and chemical pulping processes.	3%	“
47.06		Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material		
	47061000	- Cotton linters pulp	3%	“
	47062000	- Pulps of fibres derived from recovered (waste and scrap) paper or paperboard	3%	“
	47063000	- Other, of bamboo	3%	“
		- Other:		
	47069100	-- Mechanical	3%	“
	47069200	-- Chemical	3%	“
	47069300	-- Obtained by a combination of mechanical and chemical processes	3%	“
47.07		Recovered (waste and scrap) paper or paperboard.		
	47071000	- Unbleached Kraft paper or paperboard or corrugated paper or paperboard	3%	“
	47072000	- Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass.	3%	“
	47073000	- Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter).	3%	“
	47079000	- Other, including unsorted waste and scrap	3%	“

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;**
 - (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).**
 - (q) Articles of Chapter 96 (for example, buttons, sanitary towels (pads) and tampons, napkins (diapers) and napkin liners).**
- 3. Subject to the provision 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 40g/m² and not more than 65 g/m², and applies only to paper:**
 - (a) in stripes or rolls a width exceeding 28 cm; or**
 - (b) in rectangular (including square) sheets with one side exceeding 28cm and the other side exceeding 15 cm in the unfolded state”.**

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 :
- (A) 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.
 - (B) 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 more than 225 micrometres (microns) but not more than 508 micrometres (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 48.03 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 decorations:
 - (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, to 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 subsidiary to the primary use of the goods, fall in Chapter 49.

Subheading Notes.

- 1. For the purposes of subheadings 4804.11 and 4804.19, “kraftliner” 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 115 g/m² and having a minimum Mullen bursting strength as indicated in the following table or the linearly interpolated or extrapolated equivalent for any other weight

Weight g/m ²	Minimum Mullen bursting strength 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, weighting 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 m²/g 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 ²	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 purpose of subheading 48051100, “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 combination of mechanical and chemical pulping process, and having a CMT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1.8 newtons/g/m² at 50% relative humidity, at 23°C.
4. Subheading 48051200 cover paper, in rolls, made mainly of straw pulp obtained by a Combination of mechanical and chemical process, weighting 130 g/m² or more, and having a CMT 30 (Corrugated Medium Test with 30 minutes off conditioning) crush resistance exceeding 1.4 newtons/g/m² at 50% relative humidity, at 23°C.
5. Subheading 48052400 and 48052500 cover paper and paperboard made wholly or mainly of pulp of recovered (waste and scrap) paper or paperboard. Test liner 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- g/m².
6. For the purposes of subheading 48053000, “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 48102200, “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 No.	H.S. Code	DESCRIPTION	Rate	St. U
48.01	48010000 48010010 48040090	Newsprint, in rolls or sheets. --- In rolls, weighing less than 42 g/m ² --- Other	Nil Nil	Kg “
48.02	48021000 48021010 48021090 48022000 48022010 48022090 48024000 48024010 48024090 48025400 48025410 48025490 48025500 48025510 48025590 48025600 48025610 48025690 48025700 48025710 48025720	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. - Hand-made paper and paperboard : --- In original mill wrappers, flat or folded --- Other - Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard : --- Flat or folded --- Other - Wallpaper base: --- In original mill wrappers, flat or folded --- Other - 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: -- Weighing less than 40 g/m ² : --- In original mill wrappers, flat or folded --- Other -- Weighing 40g/m ² or more but not more than 150 g/ m ² in rolls: --- In original mill wrappers, flat or folded --- Other -- Weighing 40 g/m ² or more but not more than 150 g/m ² in sheets with one side not exceeding 435mm and the other sid not exceeding 297mm in the unfolded state: --- Flat or folded --- Other -- Other, weighing 40g/m ² or more but not more than 150g/m ² : --- In rolls --- In sheets	3% 3% 3% 3% 3% 3% 3% 3% 3% 3% 3% 3% 3% 3% 3% 3% 3% 3% 3% 3% 3%	“ “

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
48.03	48025800	-- Weighing more than 150 g/m ² :		
	48025810	--- In rolls	3%	Kg
	48025820	--- In sheets	3%	“
		- Other paper and paperboard, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical or chemical-mechanical process:		
	48026100	-- In rolls :		
	48026110	--- In original mill wrappers, flat or folded	3%	“
	48026190	--- Other	3%	“
	48026200	-- in sheets with one side not exceeding 435mm and the other side not exceeding 297 mm in the unfolded state :		
	48026210	--- Flat or folded	3%	“
	48026290	--- Other	3%	“
	48026900	-- Other :		
	48026910	--- In original mill wrappers, flat or folded	3%	“
	48026990	--- Other	3%	“
	48030000	Toilet or 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.	3%	“
	48.04	Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 48.02 or 48.03.		
		- Kraftliner:		
	48041100	-- Unbleached	3%	“
	48041900	-- Other:		
	48041910	--- Of a kind used in dry battery	3%	“
	48041990	--- Other	3%	“
		- Sack kraft paper:		
	48042100	-- Unbleached	3%	“
	48042900	-- Other	3%	“
		- Other kraft paper and paperboard weighing 150g/m ² or less:		
	48043100	-- Unbleached	3%	“
	48043900	-- Other	3%	“
		- Other kraft paper and paperboard weighing more than 150 g/m ² but less than 225 g/m ² :		
	48044100	-- Unbleached	3%	“
	49044200	-- 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	3%	“
	48044900	-- Other	3%	“
		- Other kraft paper and paperboard weighing 225 g/m ² or more:		
	48045100	-- Unbleached	3%	“
	48045200	-- Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood obtained by a chemical process	3%	“
	48045900	-- Other	3%	“
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:		
	48051100	-- Semi-chemical fluting paper	3%	“
	48051200	-- Straw fluting paper	3%	“
	48051900	-- Other	3%	“

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
		- Testliner (recycled liner board):		
	48052400	-- Weighting 150 g/m ² or less	3%	Kg
	48052500	-- Weighting more than 150 g/m ²	3%	"
	48053000	- Sulphite wrapping paper	3%	"
	48054000	- Filter paper and paperboard	3%	"
	48055000	- Felt paper and paperboard	3%	"
		- Other:		
	48059100	-- Weighting 150 g/m ² or less	3%	"
	48059200	-- Weighting more than 150 g/m ² but less than 225 g/m ²	3%	"
	48059300	-- Weighting 225 g/m ² or more	3%	"
48.06		Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets.		
	48061000	- Vegetable parchment	10%	"
	48062000	- Greaseproof papers	10%	"
	48063000	- Tracing papers	10%	"
	48064000	- Glassine and other glazed transparent or translucent papers	10%	"
48.07	4807000	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.	10%	"
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.		
	48081000	- Corrugated paper and paperboard, whether or not perforated	10%	"
	48084000	- Kraft paper, creped or crinkled, whether or not embossed or perforated	10%	"
	48089000	- Other	10%	"
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.		
	48092000	- Self-copy paper:		
	48092010	--- For industry	3%	"
	48092090	--- Other	10%	"
	48099000	- Other:		
	48099010	--- Carbon or similar paper	10%	"
	48099020	--- For industry	3%	"
	48099090	--- Other	10%	"
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 chemical process or of which not more than 10% by weight of the total fibre content consists of such fibres:		
	48101300	-- In rolls :		
	48101310	--- Ruled, lined or squared	10%	"
	48101320	--- Original, flat or folded	10%	"
	48101330	--- For industry	3%	"
	48101390	--- Other	10%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
48.11	48101400	-- In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state:		
	48101410	--- For industry	3%	Kg
	48101490	--- Other	10%	“
	48101900	-- Other:		
	48101910	--- For industry	3%	“
	48101990	--- Other	10%	“
		-- 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:		
	48102200	-- Light-weight coated paper:		
	48102210	--- For industry	3%	“
	48102290	--- Other	10%	“
	48102900	-- Other :		
	48102910	--- For industry	3%	“
	48102990	--- Other	10%	“
		- Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes:		
	48103100	-- 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:		
	48103110	--- For industry	3%	“
	48103190	--- Other	10%	“
	48103200	-- 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 :		
	48103210	--- For industry	3%	“
	48103290	--- Other	10%	“
	48103900	-- Other paper and paperboard:		
	48103910	--- Separator paper of a kind used in dry cell batteries	10%	“
	48103920	--- For industry	3%	“
	48103990	--- Other	10%	“
		- Other paper and paperboard:		
	48109200	-- Multi-ply :		
	48109210	--- For industry	3%	“
	48109290	--- Other	10%	“
	48109900	-- Other :		
	48109910	---For Dry batteries	10%	“
	48109920	--- For industry	3%	“
	48109990	--- Other	10%	“
		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, or any size, other than goods of the kind described in heading 48.03, 48.09 or 48.10.		
	48111000	- Tarred, bituminised or asphalted paper and paperboard		
	48111010	--- For industry	3%	“
	48111090	--- Other	10%	“
		- Gummed or adhesive paper and paperboard:		
	48114100	-- Self-adhesive		
	48114110	--- Unprinted paper	10%	“
	48114120	--- For industry	3%	“
	48114190	--- Other	10%	“

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
	48114900	-- Other		
	48114910	--- For industry	3%	Kg
	48114990	--- Other	10%	"
		- Paper and paperboard coated, impregnated or covered with plastics excluding adhesives):		
	48115100	-- Bleached, weighing more than 150 g/m2		
	48115110	--- Wrapping paper	10%	"
	48115120	--- For industry	3%	"
	48115190	--- Other	10%	"
	48115900	-- Other		
	48115910	--- For industry	3%	"
	48115990	--- Other	10%	"
		- Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol		
	48116000	- Other paper, paperboard, cellulose wadding and webs of cellulose fibres.		
	48116010	--- Unprinted	10%	"
	48116020	--- For industry	3%	"
	48116090	--- Other	10%	"
	48119000	- Other paper, paperboard, cellulose wadding and webs of cellulose fibres.		
	48119010	--- In original mill wrappers, flat or folded	10%	"
	48119020	--- For industry	3%	"
	48119090	--- Other	10%	"
48.12	48120000	Filter blocks, slabs and plates, of paper pulp.	10%	"
48.13		Cigarette paper, whether or not cut to size or in the form of booklets or tubes.		
	48131000	- In the form of booklets or tubes	3%	"
	48132000	- In rolls of a width not exceeding 5 cm	3%	"
	48139000	- Other	3%	"
48.14		Wallpaper and similar wall coverings; window transparencies of paper.		
	48142000	- 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 or plastics	10%	"
	48149000	- Other	10%	"
"48.15"				
48.16		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.		
	48162000	- Self-copy paper:		
	48162010	--- For industry	3%	"
	48162090	--- Other	10%	"
	48169000	- Other		
	48169010	--- Carbon or similar paper	10%	"
	48169020	--- For industry	3%	"
	48169090	--- Other	10%	"
48.17		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.		
	48171000	- Envelopes	10%	"
	48172000	- Letter cards, plain post cards and correspondence cards	10%	"
	48173000	- Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	10%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
48.18		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.		
	48181000	- Toilet paper:		
	48181010	--- Put up for retail sale	10%	Kg
	48181090	--- Other	10%	“
	48182000	- Handkerchiefs, cleansing or facial tissues and towels:		
	48182010	--- Handkerchiefs and facial tissues	10%	“
	48182020	--- Towels	10%	“
	48182090	--- Other	10%	“
	48183000	- Tablecloths and serviettes	10%	“
	48185000	- Article of apparel and clothing accessories:		
	48185010	--- For surgery and Operating theaters	Nil	“
	48185090	--- Other	10%	“
	48189000	- Other :		
	48189010	--- Tapes in rolls of cellulose wadding or webs of cellulose fibers to manufacture sanitary towels and diapers.	10%	“
	48189090	--- Other	10%	“
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 or paper board of a kind used in offices, shops or the like.		
	48191000	- Cartons, boxed and cases, of corrugated paper or paperboard :		
	48191010	--- For industry	10%	“
	48191090	--- Other	10%	“
	48192000	Folding cartons, boxes and cases, of non-corrugated paper or paperboard :		
	48192010	--- Skillets, free hinge lid packets	10%	“
	48192020	--- Packages of paper and paperboard impregnated or coated with webs of polyethylene whether or not containing aluminium chips.	10%	“
	48192030	--- For industry	10%	“
	48192090	--- Other	10%	“
	48193000	- Sacks and bags, having a base of width of 40 cm or more :		
	48193010	--- For industry	10%	“
	48193090	--- Other	10%	“
	48194000	- Other sacks and bags, including cones:		
	48194010	--- Bags for packing cement	10%	“
	48194020	--- For industry	10%	“
	48194090	--- Other	10%	“
	48195000	- Other packing containers, including record sleeves:		
	48195010	--- Seed packets	10%	“
	48195020	--- For industry	10%	“
	48195090	--- Other	10%	“
	48196000	- Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	10%	“

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
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.		
	48201000	- Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles :		
	48201010	--- Registers, account books, order books, receipt books	10%	Kg
	48201020	--- Note books, letter pads and memorandum pads	10%	“
	48201030	--- Diaries	10%	“
	48201090	--- Other	10%	“
	48202000	- Exercise books	10%	“
	48203000	- Binders (other than book covers), folders and file covers :		
	48203010	--- Binders (other than book covers)	10%	“
	48203090	--- Other	10%	“
	48204000	- Manifold business forms and interleaved carbon sets	10%	“
	48205000	- Albums for samples or for collections	10%	“
	48209000	- Other	10%	“
48.21		Paper or paperboard labels of all kinds, whether or not printed.		
	48211000	- Printed:		
	48211010	--- For industry	3%	“
	48211090	--- Other	10%	“
	48219000	- Other:		
	48219010	--- Reinforced paper labels	10%	“
	48219020	--- For industry	3%	“
	48219090	--- Other	10%	“
48.22		Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened).		
	48221000	- Of a kind used for winding textile yarn	3%	“
	48229000	- Other	3%	“
48.23		Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres.		
	48232000	- Gummed or adhesive paper, in strips or rolls	10%	“
	48234000	- Filter paper and paperboard	10%	“
		- Trays, dishes, plates, cups and the like, of paper or paperboard :		
	48236100	-- Of bamboo	10%	“
	48236900	-- Other:		
	48236910	--- Artificial banana leaves for religious use	10%	“
	48236990	--- Other	10%	“
	48237000	- Moulded or pressed articles of paper pulp:		
	48237010	--- For use in egg packaging	10%	“
	48237090	--- Other	10%	“
	48239000	- Other:		
	48239010	--- Wrappers of a kind used in industry	10%	“
	48239090	--- Other	10%	“

CHAPTER 49
PINTED 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 90.23);
- (c) Playing cards or other goods of Chapter 95: or
- (d) Original engravings, prints or lithographs (heading 97.02), 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 a computer, 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 49.03, the expression “children’s picture books” means books for children in which the pictures form the principal interest and the text is subsidiary.

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
49.01		Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets.		
	49011000	- In single sheets, whether or not folded :		
	49011010	--- Brochures and leaflets	3%	Kg
	49011090	--- Other	3%	“
		- Other:		
	49019100	-- Dictionaries and encyclopaedias, and serial installments thereof	3%	“
	49019900	-- Other:		
	49019910	--- Text books	3%	“
	49019920	--- Directories	3%	“
	49019990	--- Other	3%	“
49.02		Newspapers, journals and periodicals, whether or not illustrated or containing advertising material.		
	49021000	- Appearing at least four times a week	3%	“
	49029000	- Other:		
	49029010	--- Newspapers	3%	“
	49029090	--- Other	3%	“

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
49.03	49030000	Children's picture, drawing or coloring books	3%	Kg
49.04	49040000	Music, printed or in manuscript, whether or not bound or illustrated.	3%	“
49.05		Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed.		
	49052000	- In book form	3%	“
	49059000	- Other	3%	“
49.06	49060000	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.	3%	“
49.07		Unused postage, revenue or similar stamps of current or new issue in the country to which they have, or will have, a recognized face value; stamp-impressed paper; banknote; cheque forms; stock, share or bond certificates and similar documents of title.		
	49070010	--- Postage, revenue and similar stamps, stamp-impressed paper	3%	“
	49070020	--- Banknotes and other paper currency; documents of title (for example, stock, share and bond certificates)	3%	“
	49070030	--- Cheque forms and chequebooks	3%	“
	49070040	--- Mobile recharge cards (scratch)	10%	“
	49070090	--- Other	3%	“
49.08		Transfers (decalcomanias).		
	49081000	- Transfers (decalcomanias), vitrifiable	3%	“
	49089000	- Other	3%	“
49.09	49090000	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings.	10%	“
49.10	49100000	Calendars of any kind, printed, including calendar blocks	3%	“
49.11		Other printed matter, including printed pictures and photographs.		
	49111000	- Trade advertising material, commercial catalogues and the like	3%	“
		- Other:		
	49119100	-- Pictures, designs and photographs	3%	“
	49119900	-- Other :		
	49119910	--- Guide books (other than advertising material), instructional charts, tickets and examination question papers	3%	“
	49119920	--- Solicited advertising material	3%	“
	49119990	--- Other	3%	“

**SECTION XI
TEXTILES 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 05.01, 67.03 or 67.04) except filtering or straining cloth of kind commonly used in oil presses or the like (heading 59.11);**
- (c) Cotton liners 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 of 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 article 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, luminaires 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, typewriter ribbons, sanitary towels (pads) and tampons, napkins (diapers) and napkin liners); or**
- (v) Articles of Chapter 97.**

2. (A) Goods classifiable in Chapter 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 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) above apply also to the yarns referred to in Note 3, 4, 5 and 6 below.

3. (A) For the purposes of this Section, and subject to the exceptions in paragraph (B) below, 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 Monofilament 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) above; and Chenille yarn gimped yarn and loop wale-yarn of heading 56.06.

4. (A) For the purposes of Chapter 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) below, 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) 85 g in the case of silk, waste silk or man-made filament yarn; or
 - (ii) 125 g 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, or reeled in the form of cocoons for embroidery looms).

5. For the purposes of heading 52.04, 54.01, 54.11 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 a tenacity, expressed in cN/tex (centinewtons per tex), greater than the following;

Single yarn of nylon or other polyamides, or of polyesters	60 cN/tex
Multiple (folded) or cabled yarn of nylon or other polyamides or of polyesters.....	53cN/tex
Single, multiple (folded) or cabled yarn of viscose rayon	27 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) Cut to size and with at least one heat-sealed edge with a visibly tapered or compressed border and the other edges treated as described in any other subparagraph of this Note, but excluding fabrics the cut edges of which have been prevented from unravelling by hot cutting or by other simple means;
- (d) 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 unraveling by whipping or by other simple means;
- (e) Cut to size and having undergone a process of drawn thread work;

- (f) 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);
 - (g) 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 above; and
 - (b) Chapters 50 to 55 and 60 do not apply to goods of Chapter 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 yarn 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 a 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 heading 62.01 to 62.11.
 15. Subject to Note 1 to Section XI, textiles, garments and other textile articles, incorporating chemical, Mechanical or electronic components for additional functionality, whether incorporated as built-in Components or within the fibre or fabric, are classified in their respective headings in Section XI provided that they retain the essential character of the goods of this Section.

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 and bleached yarn and coloured yarn..

The above 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.

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.

(e) 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.

(f) 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 yarn.

(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.

(ij) Plain weave

A fabric construction in which each yarn of the weft passes alternately over and under successive yarn of the warp and each yarn of the warp 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 Chapter 50 to 55 or of heading 58.09 consisting of the same textile materials.**

(B) For the application of this rule:

where appropriate, only the part which determines the classification under Interpretative Rule 3 shall be taken into account;

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;

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 No.	H.S. Code	DESCRIPTION	Rate	St. U
50.01	50010000	Silk-worm cocoons suitable for reeling.	Nil	Kg
50.02	50020000	Raw silk (not thrown)	3%	“
50.03	50030000	Silk waste (including cocoons unsuitable for reeling, yarn waste and garneted stock).		
	50030010	--- Not carded or combed	3%	“
	50030090	--- Other	3%	“
50.04	50040000	Silk yarn (other than yarn spun from silk waste) no put up for retail sale.	3%	“
50.05	50050000	Yarn spun from silk waste, not put up for retail sale	3%	“
50.06	50060000	Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut	10%	“
50.07		Woven fabrics of silk or of silk waste.		
	50071000	- Fabrics of noel silk	10%	“
	50072000	- Other fabrics, containing 85% or more by weight of silk or of silk waste other than noel silk	10%	“
	50079000	- Other fabrics	10%	“

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 No.	H.S. Code	DESCRIPTION	Rate	St. U
51.01		Wool, not carded or combed.		
		- Greasy, including fleece-washed wool:		
	51011100	-- Shorn wool	10%	Kg
	51011900	-- Other	10%	“
		- Degreased, not carbonised:		
	51012100	-- Shorn wool	10%	“
51.02	51012900	-- Other	10%	“
	51013000	- Carbonised	10%	“
		Fine or coarse animal hair, not carded or combed.		
		- Fine animal hair		
51.03	51021100	-- Of Kashmir (cashmere) goats	10%	“
	51021900	-- Other	10%	“
	51022000	- Coarse animal hair	10%	“
51.04		Waste OF wool of fine or coarse animal hair, including yarn waste but excluding garneted stock.		
	51031000	- Noils of wool or of fine animal hair	10%	“
	51032000	- Other waste of wool or of fine animal hair	10%	“
	51033000	- Waste of coarse animal hair	10%	“
51.05	51040000	Garneted stock of wool or of fine or coarse animal hair.	10%	“
51.06		Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments).		
	51051000	- Carded wool	10%	“
		- Wool tops and other combed wool		
	51052100	-- Combed wool in fragments	10%	“
	51052900	-- Other	10%	“
		- Fine animal hair, carded or combed		
	51053100	-- Of kashmir (cashmere) goats	10%	“
	51053900	-- Other	10%	“
51.06	51054000	- Coarse animal hair, carded or combed	10%	“
		Yarn of carded wool, not put up for retail sale.		
	51061000	- Containing 85% or more by weight of wool	3%	“
	51062000	- Containing less than 85% by weight of wool	3%	“

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
51.07	51071000 51072000	Yarn of combed wool, not put up for retail sale. - Containing 85% or more by weight of wool - Containing less than 85% by weight of wool	3% 3%	Kg “
51.08	51081000 51082000	Yarn of fine animal hair (carded or combed), not put up for retail sale. - Carded - Combed	3% 3%	“ “
51.09	51091000 51099000	Yarn of wool or of fine animal hair, put up for retail sale. - Containing 85% or more by weight of wool or of fine animal hair - Other	10% 10%	“ “
51.10	51100000	Yarn of coarse animal hair or of horsehair (including gimped horsehair arn), whether or not put up for retail sale.	10%	“
51.11	51111100 51111900 51112000 51113000 51119000	Woven fabrics of carded wool or of carded fine animal hair. - Containing 85% or more by weight of wool or of fine animal hair: -- Of a weight not exceeding 300g/m ² -- Other - Other, mixed mainly or solely with man-made filaments - Other, mixed mainly or solely with man-made staple fibres - Other	3% 3% 3% 3% 3%	“ “ “ “ “
51.12	51121100 51121900 51122000 51123000 51129000	Woven fabrics of combed wool or of combed fine animal hair. Containing 85% or more by weight of wool or of fine animal hair -- Of a weight not exceeding 200g/m ² -- Other - Other, mixed mainly or solely with man-made filaments - Other, mixed mainly or solely with man-made staple fibres - Other	3% 3% 3% 3% 3%	“ “ “ “ “
51.13	51130000	Woven fabrics of coarse animal hair or of horsehair.	3%	“

CHAPTER 52
COTTON

Note:

1. For the purposes of subheading 52094200 and 52114200, the expression “denim” means fabrics of yarn 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 No.	H.S. Code	DESCRIPTION	Rate	St. U
52.01	52010000	Cotton, not carded or combed.		
	52010010	--- "Long staple cotton", of fibres with a length exceeding 30 mm	3%	Kg
	52010020	--- "Medium staple cotton", of fibres with a length of 25 mm or more but not more than 30 mm	3%	“
	52010030	--- "Short staple cotton", of fibres with a length less than 25 mm	3%	“
	52010090	--- Other	3%	“
52.02		Cotton waste (including yarn waste and garnetted stock).		
	52021000	- Yarn waste (including thread waste) - Other:	3%	“
	52029100	-- Garnetted stock	3%	“
	52029900	-- Other	3%	“
52.03	52030000	Cotton, carded or combed:		
		--- "Long staple cotton", of fibres with a length exceeding 30 mm:		
	52030011	---- Barakat 1 B	3%	“
	52030012	---- Barakat X2 B	3%	“
	52030013	---- Barakat 2 B	3%	“
	52030014	---- Barakat X3 B	3%	“
	52030015	---- Barakat 3 B	3%	“
	52030016	---- Barakat X4B	3%	“
	52030017	---- Barakat 4 B	3%	“
	52030018	---- Barakat X5 B	3%	“
	52030019	---- Other	3%	“
	52030020	--- Other Long staple cotton	3%	“
		--- "Medium staple cotton", of fibres with a length of 25 mm or more but not more than 30 mm (Akala Traditional) :		
	52030031	---- 1 SG	3%	“
	52030032	---- 2 SG	3%	“
	52030033	---- 3 SG	3%	“
	52030034	---- 4 SG	3%	“
	52030035	---- 5 SG	3%	“
	52030039	---- Other	3%	“
		--- "Medium staple cotton", of fibres with a length of 25 mm or more but not more than 30 mm (Akala Abdeen) :		
	52030041	---- 1 SG	3%	“
	52030042	---- 2 SG	3%	“
	52030043	---- 3 SG	3%	“
	52030044	---- 4 SG	3%	“
	52030045	---- 5 SG	3%	“
	52030049	---- Other	3%	“
		--- "Medium staple cotton", of fibres with a length of 25 mm or more but not more than 30 mm (Akala Hamid) :		
	52030051	---- 1 SG	3%	“
	52030052	---- 2 SG	3%	“
	52030053	---- 3 SG	3%	“
	52030054	---- 4 SG	3%	“
	52030055	---- 5 SG	3%	“
	52030059	---- Other	3%	“

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
		--- "Medium staple cotton", of fibres with a length of 25 mm or more but not more than 30 mm (Akala PT) :		
	52030061	---- 1 SG	3%	"
	52030062	---- 2 SG	3%	"
	52030063	---- 3 SG	3%	"
	52030064	---- 4 SG	3%	"
	52030065	---- 5 SG	3%	"
	52030069	---- Other	3%	"
		--- Other "Medium staple cotton"		
	52030071	---- 1 SG	3%	"
	52030071	---- 2 SG	3%	"
	52030072	---- 3 SG	3%	"
	52030074	---- 4 SG	3%	"
	52030075	---- 5 SG	3%	"
	52030079	---- Other	3%	"
		--- Short staple cotton, of fibres with a length less than 25 mm"(AkalaAkreen)		
	52030081	---- 1 SG	3%	"
	52030082	---- 2 SG	3%	"
	52030083	---- 3 SG	3%	"
	52030084	---- 4 SG	3%	"
	52030085	---- 5 SG	3%	"
	52030089	---- Other	3%	"
		--- Other "Short staple cotton",		
	52030091	---- 1 SG	3%	"
	52030092	---- 2 SG	3%	"
	52030093	---- 3 SG	3%	"
	52030094	---- 4 SG	3%	"
	52030095	---- 5 SG	3%	"
	52030099	---- Other	3%	"
52.04		Cotton sewing thread, whether or not put up for retail sale.		
		- Not put up for retail sale:		
	52041100	-- Containing 85% or more by weight of cotton	10%	"
	52041900	-- Other	10%	"
	52042000	- Put up for retail sale	10%	"
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:		
	52051100	-- Measuring 714.29 decitex or more (not exceeding 14 metric number)	3%	"
	52051200	-- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	3%	"
	52051300	-- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	3%	"
	52051400	-- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	3%	"
	52051500	-- Measuring less than 125 decitex (exceeding 80 metric number)	3%	"
		- Single yarn, of combed fibres:		
	52052100	-- Measuring 714.29 decitex or more (not exceeding 14 metric number)		
	52052200	-- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	3%	"
	52052300	-- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	3%	"
	52052400	-- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	3%	"
	52052600	-- Measuring less than 125 decitex but not less the 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number)	3%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
52.06	52052700	-- Measuring less than 106.38 decitex but not less the 83.33 decitex (exceeding 94 metreic number but not exceeding 120 metric number)	3%	Kg
	52052800	-- Measuring less than 83.3 decitex (exceeding 120 metreic number) - Multiple (folded) or cabled yarn, of uncombed fibres:	3%	"
	52053100	-- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	3%	"
	52053200	-- 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)	3%	"
	52053300	-- 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)	3%	"
	52053400	-- 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)	3%	"
	52053500	-- Measuring per single yarn, less than 125 decitex (exceeding 80 metreic number per single yarn) - Multiple (folded) or cabled yarn, of combed fibres:	3%	"
	52054100	-- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	3%	"
	52054200	-- 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)	3%	"
	52054300	-- 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)	3%	"
	52054400	-- 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)	3%	"
	52054600	-- Measuring per single yarn, less than 125 decitex but not less than 106.38 decitex (exceeding 80 metreic number but not exceeding 94 metric number per single yarn)	3%	"
	52054700	-- Measuring per single yarn, less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number per single yarn)	3%	"
	52054800	-- Measuring per single yarn, less than 83.33 decitex (exceeding 120 metreic number per single yarn)	3%	"
		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:		
	52061100	-- Measuring 714.29 decitex or more (not exceeding 14 metric number)	10%	"
	52061200	-- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	10%	"
	52061300	-- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	10%	"
	52061400	-- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	10%	"
	52061500	-- Measuring less than 125 decitex (exceeding 80 metric number) - Single yarn, of combed fibres:	10%	"
	52062100	-- Measuring 714.29 decitex or more (not exceeding 14 metric number)	10%	"
	52062200	-- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	10%	"
	52062300	-- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	10%	"
	52062400	-- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	10%	"
	52062500	-- Measuring less than 125 decitex (exceeding 80 metric number)	10%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
	52063100	- Multiple (folded) or cabled yarn, of uncombed fibres: -- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	10%	Kg
	52063200	-- 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)	10%	"
	52063300	-- 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)	10%	"
	52063400	-- 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)	10%	"
	52063500	-- Measuring per single yarn, less than 125 decitex (exceeding 80 metric number per single yarn)	10%	"
	52064100	- Multiple (folded) or cabled yarn, of combed fibres: -- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	10%	"
	52064200	-- 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)	10%	"
	52064300	-- 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)	10%	"
	52064400	-- 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)	10%	"
	52064500	-- Measuring per single yarn, less than 125 decitex (exceeding 80 metric number per single yarn)	10%	"
52.07		Cotton yarn (other than sewing thread) put up for retail sale.		
	52071000	- Containing 85% or more by weight of cotton	10%	"
	52079000	- Other	10%	"
52.08		Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200g/m ² .		
		- Unbleached:		
	52081100	-- Plain weave, weighing not more than 100g/m ²	3%	"
	52081200	-- Plain weave, weighing more than 100g/m ²	3%	"
	52081300	-- 3-thread or 4-thread twill, including cross twill	3%	"
	52081900	-- Other fabrics	3%	"
		- Bleached:		
	52082100	-- Plain weave, weighing not more than 100g/m ²	3%	"
	52082200	-- Plain weave, weighing more than 100g/m ²	3%	"
	52082300	-- 3-thread or 4-thread twill, including cross twill	3%	"
	52082900	-- Other fabrics	3%	"
		- Dyed:		
	52083100	-- Plain weave, weighing not more than 100g/m ²	3%	"
	52083200	-- Plain weave, weighing more than 100g/m ²	3%	"
	52083300	-- 3-thread or 4-thread twill, including cross twill	3%	"
	52083900	-- Other fabrics	3%	"
		Of yarns of different colors:		
	52084100	-- Plain weave, weighing not more than 100g/m ²	3%	"
	52084200	-- Plain weave, weighing more than 100g/m ²	3%	"
	52084300	-- 3-thread or 4-thread twill, including cross twill	3%	"
	52084900	-- Other fabrics	3%	"
	52084910	--- Ladies tobs not less than 8 sq yards and not more than 12.5 sq yards	3%	"
	52084990	--- Other	3%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
52.09		- Printed:		
	52085100	-- Plain weave, weighing not more than 100g/m ² :		
	52085110	--- Khanga, Kikoi, Kitenge and similar fabrics	3%	Kg
	52085190	--- Other	3%	“
	52085200	-- Plain weave, weighing more than 100g/m ²		
	52085210	--- Khanga, Kikoi, Kitenge and similar fabrics	3%	“
	52085290	--- Other	3%	“
	52085900	-- Other fabrics :		
	52085910	--- Ladies tobs not less than 8 sq yards and not more than 12.5 sq yards	3%	“
	52085990	--- Other	3%	“
		Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200g/m ²		
		- Unbleached:		
	52091100	-- Plain weave :		
	52091110	--- Canvas weighing not less than 340 g/m ²	3%	“
	52091190	--- Other	3%	“
	52091200	-- 3-thread or 4-thread twill, including cross twill	3%	“
	52091900	-- Other fabrics	3%	“
		- Bleached:		
	52092100	-- Plain weave	3%	“
	52092200	-- 3-thread or 4-thread twill, including cross twill	3%	“
	52092900	-- Other fabrics	3%	“
		- Dyed:		
	52093100	-- Plain weave	3%	“
	52093200	-- 3-thread or 4-thread twill, including cross twill	3%	“
	52093900	-- Other fabrics	3%	“
	52093910	--- Ladies tobs not less than 8 sq yards and not more than 12.5 sq yards	3%	“
	52093990	--- Other	3%	“
		- Of yarns of different colours:		
	52094100	-- Plain weave	3%	“
	52094200	-- Denim	3%	“
	52094300	-- Other fabrics of 3-thread or 4-thread twill, including cross twill	3%	“
	52094900	-- Other fabrics	3%	“
	52094910	--- Ladies tobs not less than 8 sq yards and not more than 12.5 sq yards	3%	“
	52094990	--- Other	3%	“
		- Printed:		
	52095100	-- Plain weave		
	52095110	--- Khanga, Kikoi, Kitenge and similar fabrics	3%	“
	52095190	--- Other	3%	“
	52095200	-- 3-thread or 4-thread twill, including cross twill	3%	“
	52095900	-- Other fabrics:		
	52095910	--- Ladies tobs not less than 8 sq yards and not more than 12.5 sq yards	3%	“
	52095990	--- Other	3%	“
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 200g/m ²		
		- Unbleached:		
	52101100	-- Plain weave	3%	“
	52101900	-- Other fabrics	3%	“
		- Bleached:		
	52102100	-- Plain weave	3%	“
	52102900	-- Other fabrics	3%	“
		- Dyed:		
	52103100	-- Plain weave	3%	“
	52103200	-- 3-thread or 4-thread twill, including cross twill	3%	“
	52103900	-- Other fabrics	3%	“

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
52.11		- Of yarns of different colours:		
	52104100	-- Plain weave	3%	Kg
	52104900	-- Other fabrics	3%	“
		- Printed:		
	52105100	-- Plain weave :		
	52105110	--- Khanga, Kikoi, Kitenge and similar fabrics	3%	“
	52105190	--- Other	3%	“
	52105900	-- Other fabrics	3%	“
		Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200g/m ²		
		- Unbleached:		
	52111100	-- Plain weave	3%	“
	52111200	-- 3-thread or 4-thread twill, including cross twill	3%	“
	52111900	-- Other fabrics	3%	“
	52112000	- Bleached	3%	“
		- Dyed:		
	52113100	-- Plain weave	3%	“
	52113200	-- 3-thread or 4-thread twill, including cross twill	3%	“
	52113900	-- Other fabrics	3%	“
		- Of yarns of different colours:		
	52114100	-- Plain weave	3%	“
	52114200	-- Denim	3%	“
	52114300	-- Other fabrics of 3-thread or 4-thread twill, including cross twill	3%	“
	52114900	-- Other fabrics	3%	“
		- Printed:		
	52115100	-- Plain weave :		
	52115110	--- Khanga, Kikoi, Kitenge and similar fabrics	3%	“
	52115190	--- Other	3%	“
	52115200	-- 3-thread or 4-thread twill, including cross twill	3%	“
	52115900	-- Other fabrics	3%	“
52.12		Other woven fabrics of cotton.		
		- Weighing not more than 200g/m ² :		
	52121100	-- Unbleached	3%	“
	52121200	-- Bleached :		
	52121210	--- Dabalan	3%	“
	52121290	--- Other	3%	“
	52121300	-- Dyed	3%	“
	52121400	-- Of yarns of different colours	3%	“
	52121500	-- Printed:		
	52121510	--- Khanga, Kikoi, Kitenge and similar fabrics	3%	“
	52121590	--- Other	3%	“
		- Weighing more than 200g/m ²		
	52122100	-- Unbleached	3%	“
	52122200	-- Bleached:		
	52122210	--- Dabalan	3%	“
	52122290	--- Other	3%	“
	52122300	-- Dyed	3%	“
	52122400	-- Of yarns of different colours	3%	“
	52122500	-- Printed :		
	52122510	--- Khanga, Kikoi, Kitenge and similar fabrics	3%	“
	52122590	--- Other	3%	“

CHAPTER 53
OTHER VEGETABLE TEXTILE FIBRES;
PAPER YARN AND WOVEN FABRICS OF PAPER YARN

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
53.01		Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock).		
	53011000	- Flax, raw or retted	10%	Kg
		- Flax, broken, scutched hackled or otherwise processed, but not spun:		
	53012100	-- Broken or scutched	10%	"
	53012900	-- Other	10%	"
	53013000	- Flax tow and waste	10%	"
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).		
	53021000	- True hemp, raw or retted	10%	"
	53029000	- Other	10%	"
53.03		Jute and 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).		
	53031000	- Jute, and other textile bast fibres, raw or retted	10%	"
	53039000	- Other.	10%	"
"53.04"				
53.05	53050000	Coconut, abaca (<i>MaKga hempr</i> or <i>Musa textilis</i> Nee), 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).	10%	"
53.06		Flax yarn.		
	53061000	- Single	10%	"
	53062000	- Multiple (folded) or cabled	10%	"
53.07		Yarn of jute or of other textile bast fibres of heading No. 53.03.		
	53071000	- Single	10%	"
	53072000	- Multiple (folded) or cabled	10%	"
53.08		Yarn of other vegetable textile bast fibres; paper yarn.		
	53081000	- Coir yarn	10%	"
	53082000	- True hemp yarn	10%	"
	53089000	- Other	10%	"
53.09		Woven fabrics of flax.		
		- Containing 85% or more by weight of flax:		
	53091100	-- Unbleached or bleached	3%	"
	53091900	-- Other	3%	"
		- Containing less than 85% by weight of flax:		
	53092100	-- Unbleached or bleached	3%	"
	53092900	-- Other	3%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
53.10	53101000	Woven fabrics of jute or of other textile bast fibres of heading No. 53.03 :		
	53101010	- Unbleached	3%	Kg
	53101090	--- Of jute	3%	“
	53109000	--- Other		
	53109010	- Woven fabrics of jute or other textile bast fibres (excl. unbleached):	3%	“
	53109090	--- Of jute, bleached	3%	“
		--- Other		
53.11	53110000	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn	3%	“

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, such as polyamides, polyesters, polyurethanes or polyvinyl derivatives; (for example, poly (vinylalcohol) prepared by the hydrolysis of poly (vinylacetate)); or 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.
- (b) By dissolution or chemical treatment of natural organic polymers (for example, cellulose) to produce polymers such as cuprammonium rayon (cupro) or viscose rayon, or 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 fibers, mean: synthetic: fibers as defined at (a); artificial: fibres as defined at (b). Strip and like of heading 54.04 or 54.05 are not considered to be man-made fibres.

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

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
54.01	54011000	Sewing thread of man-made filaments, whether or not put up for retail sale.		
	54011010	- Of synthetic filaments :		
	54011090	--- Put up for retail sale	10%	Kg
	54012000	--- Other	10%	“
54.02	54012000	- Of artificial filaments	10%	“
		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, whether or not textured:”	3%	“
	54021100	-- Of aramids	3%	“
	54021900	-- Other	3%	“
	54022000	- High tenacity yarn of polyesters, whether or not textured”.	3%	“
		- Textured yarn:		
	54023100	-- Of nylon or other polyamides, measuring per single yarn not more than 50 tex	3%	“
	54023200	-- Of nylon or other polyamides, measuring per single yarn more than 50 tex	3%	“
	54023300	-- Of polyesters	3%	“
	54023400	-- Of polypropylene	3%	“
	54023900	-- Other	3%	“
		- Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre:		
	54024400	-- Of Elastomeric	3%	“
	54024500	-- Other, of nylon or other polyamides :		
	54024510	--- Partially oriented	3%	“
	54024590	--- Other	3%	“
	54024600	-- Other, of polyesters, partially oriented	3%	“
	54024700	-- Of polyesters	3%	“
	54024800	-- Other, of polypropylene :		
	54024810	--- Partially oriented	3%	“
	54024890	--- Other	3%	“
	54024900	-- Other :		
	54024910	--- Partially oriented	3%	“
	54024990	--- Other	3%	“
		- Other yarn, single, with a twist exceeding 50 turns per metre:		
	54025100	-- Of nylon or other polyamides	3%	“
	54025200	-- Of polyesters	3%	“
	54025300	-- Of Polypropylene	3%	“
	54025900	-- Other	3%	“

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
54.03		- Other yarn, multiple (folded) or cabled:		
	54026100	-- Of nylon or other polyamides	3%	Kg
	54026200	-- Of polyesters	3%	"
	54026300	-- Of Polypropylene	3%	"
	54026900	-- Other	3%	"
		Artificial filament yarn (other than sewing thread), not up for retail sale, including artificial monofilament of less than 67 decitex.		
	54031000	- High tenacity yarn of viscose rayon	3%	"
		- Other yarn, single:		
	54033100	-- Of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre	3%	"
	54033200	-- Of viscose rayon, untwisted or with a twist exceeding 120 turns per metre	3%	"
	54033300	-- Of cellulose acetate	3%	"
	54033900	-- Other	3%	"
		- Other yarn, multiple (folded) or cabled:		
	54034100	-- Of viscose rayon	3%	"
	54034200	-- Of cellulose acetate	3%	"
	54034900	-- Other	3%	"
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 5mm.		
		- Monofilament		
	54041100	-- Elastomeric	10%	"
	54041200	-- Other, of polypropylene	10%	"
	54041900	-- Other	10%	"
54.05	54049000	- Other	10%	"
	54050000	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.		
	54050010	--- For manufacture of Tennis racket guts	10%	"
54.06	54050090	--- Other	10%	"
	54060000	Man-made filament yarn (other than sewing thread), put up for retail sale.	10%	"
54.07		Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 54.04		
	54071000	- Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polysters :		
	54071010	--- For manufacture of conveyor belts and tyres	3%	"
	54071090	--- Other	3%	"
	54072000	- Woven fabrics obtained from strip or the like	3%	"
	54073000	- Fabrics specified in Note 9 to Section xi :		
	54073010	--- Mosquito and fruit tree netting	3%	"
	54073090	--- Other	3%	"
		- Other woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides:		
	54074100	-- Unbleached or bleached :		
	54074110	--- Mosquito and fruit tree netting	3%	"
	54074190	--- Other	3%	"
	54074200	-- Dyed:		
	54074210	--- Mosquito and fruit tree netting	3%	"
	54074290	--- Other	3%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
	54074300	-- Of yarns of different colours	3%	Kg
	54074400	-- Printed	3%	"
		- Other woven fabrics, containing 85% or more by weight of textured polyester filaments:		
	54075100	-- Unbleached or bleached :		
	54075110	--- Mosquito and fruit tree netting	3%	"
	54075190	--- Other	3%	"
	54075200	-- Dyed:		
	54075210	--- Mosquito and fruit tree netting	3%	"
	54075290	--- Other	3%	"
	54075300	-- Of yarns of different colours	3%	"
	54075400	-- Printed	3%	"
		- Other woven fabrics, containing 85% or more by weight of polyester filaments:		
	54076100	-- Containing 85% or more by weight of non-textured polyester filaments :		
	54076110	--- Mosquito and fruit tree netting	3%	"
	54076190	--- Other	3%	"
	54076900	-- Other:		
	54076910	--- Mosquito and fruit tree netting	3%	"
	54076990	--- Other	3%	"
		- Other woven fabrics, containing 85% or more by weight of synthetic filaments:		
	54077100	-- Unbleached or bleached :		
	54077110	--- Mosquito and fruit tree netting	3%	"
	54077190	--- Other	3%	"
	54077200	-- Dyed :		
	54077210	--- Mosquito and fruit tree netting	3%	"
	54077290	--- Other	3%	"
	54077300	-- Of yarns of different colours	3%	"
	54077400	-- Printed	3%	"
		- Other woven fabrics, containing less than 85% or more by weight of synthetic filaments, mixed mainly or solely with cotton:		
	54078100	-- Unbleached or bleached :		
	54078110	--- Mosquito and fruit tree netting	3%	"
	54078190	--- Other	3%	"
	54078200	-- Dyed :		
	54078210	--- Mosquito and fruit tree netting	3%	"
	54078290	--- Other	3%	"
	54078300	-- Of yarns of different colours	3%	"
	54078400	-- Printed	3%	"
		- Other woven fabrics:		
	54079100	-- Unbleached or bleached :		
	54079110	--- Mosquito and fruit tree netting	3%	"
	54079190	--- Other	3%	"
	54079200	-- Dyed :		
	54079210	--- Mosquito and fruit tree netting	3%	"
	54079290	--- Other	3%	"
	54079300	-- Of yarns of different colours	3%	"
	54079400	-- Printed	3%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
54.08		Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 54.05.		
	54081000	- 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:	3%	Kg
	54082100	-- Unbleached or bleached :		
	54082110	--- Mosquito and fruit tree netting	3%	“
	54082190	--- Other	3%	“
	54082200	-- Dyed :		
	54082210	--- Mosquito and fruit tree netting	3%	“
	54082290	--- Other	3%	“
	54082300	-- Of yarns of different colours	3%	“
	54082400	-- Printed	3%	“
		- Other woven fabrics:		
	54083100	-- Unbleached or bleached :		
	54083010	--- Mosquito and fruit tree netting	3%	“
	54083190	--- Other	3%	“
	54083200	-- Dyed :		
	54083210	--- Mosquito and fruit tree netting	3%	“
	54083290	--- Other	3%	“
	54083300	-- Of yarns of different colours	3%	“
	54083400	-- Printed	3%	“

Chapter 55
MAN-MADE STAPLE FIBRES

Notes:

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 meter,
- (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 No.	H.S. Code	DESCRIPTION	Rate	St. U
55.01		Synthetic filament tow.		
		- Of nylon or other polyamides :		
	55011100	-- Of aramids	3%	Kg
	55011900	-- Other	3%	"
	55012000	- Of polyesters	3%	"
	55013000	- Acrylic or modacrylic	3%	"
	55014000	- Of polypropylene	3%	"
	55019000	- Other	3%	"
55.02		Artificial filament tow		
	55021000	- Of cellulose acetate	3%	"
	55029000	- Other	3%	"
55.03		Synthetic staple fibres, not carded, combed or otherwise processed for spinning		
		- Of nylon or other polyamides		
	55031100	-- Of polyamids	3%	"
	55031900	-- Other	3%	"
	55032000	- Of polyesters	3%	"
	55033000	- Acrylic or modacrylic	3%	"
	55034000	- Of polypropylene	3%	"
	55039000	- Other	3%	"
55.04		Artificial staple fibres, not carded, combed or otherwise processed for spinning		
	55041000	- Of viscose rayon	3%	"
	55049000	- Other	3%	"
55.05		Waste (including noils, yarn waste and garneted stock) of man-made fibres.		
	55051000	- Of synthetic fibres	3%	"
	55052000	- Of artificial fibres	3%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
55.06	55061000	Synthetic staple fibres, carded, combed or otherwise processed for spinning	3%	Kg
	55062000	- Of nylon or other polyamides	3%	"
	55063000	- Of polyesters	3%	"
	55064000	- Acrylic or modacrylic	3%	"
	55069000	- Of polypropylene	3%	"
	55069000	- Other	3%	"
55.07	55070000	Artificial staple fibres, carded, combed or otherwise processed for spinning.	3%	"
55.08	55081000	Sewing thread of man-made staple fibres, whether or not put up for retail sale.		
	55081010	- Of synthetic staple fibres:	10%	"
	55081010	--- Put up for retail sale	10%	"
	55081090	--- Other	10%	"
	55082000	- Of artificial staple fibres:	10%	"
	55082010	--- Put up for retail sale	10%	"
	55082090	--- Other	10%	"
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:		
	55091100	-- Single yarn	3%	"
	55091200	-- Multiple (folded) or cabled yarn	3%	"
		- Containing 85% or more by weight of polyester staple fibre:		
	55092100	-- Single yarn	3%	"
	55092200	-- Multiple (folded) or cabled yarn	3%	"
		- Containing 85% or more by weight of acrylic or modacrylic staple fibres:		
	55093100	- Single yarn	3%	"
	55093200	-- Multiple (folded) or cabled yarn	3%	"
		- Other yarn, containing 85% or more by weight of synthetic staple fibers:		
	55094100	- Single yarn	3%	"
	55094200	- Multiple (folded) or cabled yarn	3%	"
		- Other yarn, of polyester staple fibers:		
	55095100	-- Mixed mainly or solely with artificial staple fibres	3%	"
	55095200	-- Mixed mainly or solely with wool or fine animal hair	3%	"
	55095300	-- Mixed mainly or solely with cotton	3%	"
	55095900	-- Other	3%	"
		- Other yarn, of acrylic or modacrylic staple fibers:		
	55096100	-- Mixed mainly or solely with wool or fine animal hair	3%	"
	55096200	-- Mixed mainly or solely with cotton	3%	"
	55096900	-- Other	3%	"
		- Other yarn:		
	55099100	-- Mixed mainly or solely with wool or fine animal hair	3%	"
	55099200	-- Mixed mainly or solely with cotton	3%	"
	55099900	-- Other	3%	"
55.10		Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale.		
		- Containing 85% or more by weight of artificial staple fibres:		
	55101100	- Single yarn	3%	"
	55101200	- Multiple (folded) or cabled yarn	3%	"
	55102000	- Other yarn, mixed mainly or solely with wool or fine animal hair	3%	"
	55103000	- Other yarn, mixed mainly or solely with cotton	3%	"
	55109000	- Other yarn	3%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
55.11		Yarn (other than sewing thread) of man-made staple fibers, put up for retail sale.		
	55111000	- Of synthetic staple fibres, containing 85% or more by weight of such fibres	10%	Kg
	55112000	- Of synthetic staple fibres, containing less than 85% by weight of such fibres	10%	“
	55113000	- Of artificial staple fibres	10%	“
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:		
	55121100	-- Unbleached or bleached :		
	55121110	--- Canvas weighing not less than 340 g/m2	3%	“
	55121190	--- Other	3%	“
	55121900	-- Other :		
	55121910	--- Canvas weighing not less than 340 g/m2	3%	“
	55121990	--- Other	3%	“
		- Containing 85% or more by weight of acrylic or modacrylic staple fibres:		
	55122100	-- Unbleached or bleached:		
	55122110	--- Canvas weighing not less than 340 g/m2	3%	“
	55122190	--- Other	3%	“
	55122900	-- Other:		
	55122910	--- Canvas weighing not less than 340 g/m2	3%	“
	55122990	--- Other	3%	“
		- Other		
	55129100	-- Unbleached or bleached :		
	55129110	--- Canvas weighing not less than 340 g/m2	3%	“
	55129190	--- Other	3%	“
	55129900	-- Other :		
	55129910	--- Canvas weighing not less than 340 g/m2	3%	“
	55129990	--- Other	3%	“
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/m ² .		
		- Unbleached or bleached:		
	55131100	-- Of polyester staple fibres, plain weave	3%	“
	55131200	-- 3 thread or 4-thread twill, including cross twill, of polyester staple fibres	3%	“
	55131300	-- Other woven fabrics, or polyester staple fibres	3%	“
	55131900	-- Other woven fabrics	3%	“
		- Dyed:		
	55132100	-- Of polyester staple fibres, plain weave	3%	“
	55132300	-- Other woven fabrics, or polyester staple fibres	3%	“
	55132900	-- Other woven fabrics	3%	“
		- Of yarns of different colours:		
	55133100	-- Of polyester staple fibres, plain weave	3%	“
	55133900	-- Other woven fabrics	3%	“
		- Printed:		
	55134100	-- Of polyester staple fibres, plain weave		
	55134110	--- Khanga, Kikoi, Kitenge and similar fabrics	3%	“
	55134190	--- Other	3%	“
	55134900	-- Other woven fabrics	3%	“

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
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/ m ² . - Unbleached or bleached:		
	55141100	-- Of polyester staple fibres, plain weave	3%	Kg
	55141200	-- 3 thread or 4-thread twill, including cross twill, of polyester staple fibres	3%	"
	55141900	-- Other woven fabrics	3%	"
		- Dyed:		
	55142100	-- Of polyester staple fibres, plain weave	3%	"
	55142200	-- 3 thread or 4-thread twill, including cross twill, of polyester staple fibres	3%	"
	55142300	-- Other woven fabrics, or polyester staple fibres	3%	"
	55142900	-- Other woven fabrics	3%	"
	55143000	- Of yarns of different colours	3%	"
		- Printed:		
	55144100	-- Of polyester staple fibres, plain weave:		
	55144110	--- Khanga, Kikoi, Kitenge and similar fabrics	3%	"
	55144190	--- Other	3%	"
	55144200	-- 3 thread or 4-thread twill, including cross twill, of polyester staple fibres	3%	"
	55144300	-- Other woven fabrics, or polyester staple fibres	3%	"
	55144900	-- Other woven fabrics	3%	"
55.15		Other woven fabrics of synthetic staple fibres. - Of polyester staple fibres:		
	55151100	-- Mixed mainly or solely with viscose rayon staple fibres:		
	55151110	--- Canvas weighing not less than 340 g/m2	3%	"
	55151190	--- Other	3%	"
	55151200	-- Mixed mainly or solely with man-made filaments:		
	55151210	--- Canvas weighing not less than 340 g/m2	3%	"
	55151290	--- Other	3%	"
	55151300	-- Mixed mainly or solely with wool or fine animal hair:		
	55151310	--- Canvas weighing not less than 340 g/m2	3%	"
	55151390	--- Other	3%	"
	55151900	-- Other:		
	55151910	--- Canvas weighing not less than 340 g/m2	3%	"
	55151990	--- Other	3%	"
		- Of acrylic or modacrylic staple fibres:		
	55152100	-- Mixed mainly or solely with man-made filaments :		
	55152110	--- Canvas weighing not less than 340 g/m2	3%	"
	55152190	--- Other	3%	"
	55152200	-- Mixed mainly or solely with wool or fine animal hair:		
	55152210	--- Canvas weighing not less than 340 g/m2	3%	"
	55152290	--- Other	3%	"
	55152900	-- Other :		
	55152910	--- Canvas weighing not less than 340 g/m2	3%	"
	55152990	--- Other	3%	"
		- Other woven fabrics:		
	55159100	-- Mixed mainly or solely with man-made filaments :		
	55159110	--- Canvas weighing not less than 340 g/m2	3%	"
	55159190	--- Other	3%	"
	55159900	-- Other :		
	55159910	--- Canvas weighing not less than 340 g/m2	3%	"
	55159990	--- Other	3%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
55.16		Woven fabrics of artificial staple fibres.		
		- Containing 85% or more by weight of artificial staple fibres:		
	55161100	-- Unbleached or bleached	3%	Kg
	55161200	-- Dyed	3%	"
	55161300	-- Of yarns of different colours	3%	"
	55161400	-- Printed	3%	"
		- Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with man-made filaments:		
	55162100	-- Unbleached or bleached	3%	"
	55162200	-- Dyed	3%	"
	55162300	-- Of yarns of different colours	3%	"
	55162400	-- Printed	3%	"
		- Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair:		
	55163100	-- Unbleached or bleached	3%	"
	55163200	-- Dyed	3%	"
	55163300	-- Of yarns of different colours	3%	"
	55163400	-- Printed	3%	"
		- Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with cotton:		
	55164100	-- Unbleached or bleached	3%	"
	55164200	-- Dyed	3%	"
	55164300	-- Of yarns of different colours	3%	"
	55164400	-- Printed	3%	"
		- Other		
	55169100	-- Unbleached or bleached -- Dyed	3%	"
	55169200	-- Dyed	3%	"
	55169300	-- Of yarns of different colours	3%	"
	55169400	-- Printed	3%	"

CHAPTER 56
WADDING, FLET 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 (Section XIV or XV).
 - (f) Sanitary towels (pads) and tampons, napkins (diapers) and napkin liners and similar articles of heading 96.19.
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. Heading 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.
 Heading 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 No.	H.S. Code	DESCRIPTION	Rate	St. U
56.01		Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps. - Wadding of textile materials and; other articles of wadding:		
	56012100	-- Of cotton:		
	56012110	--- For industrial use	10%	Kg
	56012190	--- Other	10%	“
	56012200	-- Of man-made fibres:		
	56012210	--- For industrial use	10%	“
	56012290	--- Other	10%	“
	56012900	-- Other:		
	56012910	--- For industrial use	10%	“
	56012990	--- Other	10%	“
	56013000	- Textile flock and dust and mill neps	10%	“

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
56.02	56021000	Felt, whether or not impregnated, coated, covered or laminated. - Needleloom felt and stitch-bonded fibre fabrics	10%	Kg
	56022100	- Other felt, not impregnated, coated, covered or laminated: -- Of wool or fine animal hair	10%	“
	56022900	-- Of other textile materials	10%	“
	56029000	- Other		
	56029010	--- Used for cigarette manufacturing	3%	“
	56029090	--- Other	10%	“
56.03		Nonwovens, whether or not impregnated, coated, covered or laminated. - Of man-made filaments:		
	56031100	-- Weighing not more than 25 g/m ²	3%	“
	56031200	-- Weighing more than 25 g/m ² but not more than 70 g/m ²	3%	“
	56031300	-- Weighing more than 70 g/m ² but not more than 150 g/m ²	3%	“
	56031400	-- Weighing more than 150 g/m ²	3%	“
		- Other:		
	56039100	-- Weighing not more than 25 g/m ²	3%	“
	56039200	-- Weighing more than 25 g/m ² but not more than 70 g/m ²	3%	“
	56039300	-- Weighing more than 70 g/m ² but not more than 150 g/m ²	3%	“
	56039400	-- Weighing more than 150 g/m ²	3%	“
56.04		Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 54.04 or 54.05, impregnated, coated, covered or sheathed with rubber or plastics.		
	56041000	- Rubber thread and cord, textile covered	10%	“
	56049000	- Other	10%	“
56.05	56050000	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.	10%	“
56.06	56060000	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); cheKgle yarn (including flock cheKgle yarn); loop wale-yarn.	10%	“
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 plastic. - Of sisal or other textile fibres of the genus Agave:		
	56072100	-- Binder or baler twine	10%	“
	56072900	-- Other	10%	“
		- Of polyethylene or polypropylene:		
	56074100	-- Binder or baler twine	10%	“
	56074900	-- Other	10%	“
	56075000	- Of other synthetic fibres		
	56075010	--- nylon twine for industrial use	10%	“
	56075090	--- other	10%	“
	56079000	- Other		
	56079010	--- Of abaca (Manila hemp or Musa textilis Nee) or other hard (leaf) fibres	10%	“
	56079090	--- Other	10%	“

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
56.08		Knotted netting or twine, cordage or rope; made up fishing nets and other made up nets, of textile materials.		
		- Of man-made textile materials:		
	56081100	-- Made up fishing nets	10%	Kg
	56081900	-- Other:		
	56081910	--- Mosquito net, fruit-tree and seed bed nets	10%	“
	56081990	--- Other	10%	“
	56089000	- Other:		
56.09	56089010	--- Mosquito net, fruit-tree and seed bed nets	10%	“
	56089090	--- Other	10%	“
	56090000	Articles of yarn, strip or the like of heading 54.04 or 54.05, twine, cordage, rope or cables, not elsewhere specified or included.		
	56090010	--- Ships' fenders and other ship gear	10%	“
	56090020	--- Shoe laces	10%	“
	56090030	--- Safety slings	10%	“
	56090090	--- Other	10%	“

CHAPTER 57
CARPETS AND OTHER TEXTILE FLOOR COVERING

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 No.	H.S. Code	DESCRIPTION	Rate	St. U
57.01	57011000	Carpets and other textile floor covering, knotted, whether or not made up. - Of wool or fine animal hair	10%	M ³
	57019000	- Of other textile materials	10%	“
57.02		Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including “kelem”, “Schumacks”, “Karamaie”. And similar hand-woven rugs.		
	57021000	- “Kelem”, “schumacks”, “karamanie” and similar hand-woven rugs	10%	“
	57022000	- Floor coverings of coconut fibres (coir)	10%	“
		- Other, of pile construction, not made up:		
	57023100	-- Of wool or fine animal hair	10%	“
	57023200	-- Of man-made textile materials	10%	“
	57023900	-- Of other textile materials	10%	“
		- Other, of pile construction, made up:		
	57024100	-- Of wool or fine animal hair	10%	“
	57024200	-- Of man-made textile materials	10%	“
	57024900	-- Of other textile materials	10%	“
	57025000	- Other, not of pile construction, not made up	10%	“
		- Other, not of pile construction, made up:		
	57029100	-- Of wool or fine animal hair	10%	“
	57029200	-- Of man-made textile materials	10%	“
	57029900	-- Of other textile materials	10%	“
57.03		Carpets and other textile floor coverings (including turf), tufted, whether or not made up.		
	57031000	- Of wool or of fine animal hair	10%	“
		- Of nylon or other polyamides :		
	57032100	-- Turf	10%	“
	57032900	-- Other	10%	“
		- Of other man-made textile materials :		
	57033100	-- Turf	10%	“
	57033900	-- Other	10%	“
	57039000	- Of other textile materials	10%	“
57.04		Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up.		
	57041000	- Tiles, having a maximum surface area of 0.3 m ²	10%	“
	57042000	- Tiles, having a maximum surface area exceeding 0.3 m ² but not exceeding 1 m ²	10%	“
	57049000	- Other	10%	“
57.05	57050000	Other carpets and other textile floor coverings, whether or not made up.	10%	“

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 I 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 purpose of heading 58.03, “gauze” means a fabric with a warp composed wholly or in part of standing or ground threads and crossing of do up 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 applique work of sequins, beads or ornamental motifs of textile or other materials. The heading does not apply to needlework tapestry (heading 58.05).
7. In addition to the products of heading 58.09, this Chapter also includes articles made of metal thread and of a kind used in apparel, as furnishing fabrics or for similar purposes.

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
58.01		Woven pile fabrics and chenille fabrics, other than fabrics of heading 58.02 or 58.06.		
	58011000	- Of wool or fine animal hair	10%	Kg
		- Of cotton:		
	58012100	-- Uncut weft pile fabrics	10%	“
	58012200	-- Cut corduroy	10%	“
	58012300	-- Other weft pile fabrics	10%	“
	58012600	-- Chenille fabrics	10%	“
	58012700	-- Warp pile fabric	10%	“
		- Of man-,made fibres:		
	58013100	-- Uncut weft pile fabrics	10%	“
	58013200	-- Cut corduroy	10%	“
	58013300	- Other weft pile fabrics	10%	“
	58013600	-- Chenille fabrics	10%	“
	58013700	-- Warp pile fabrics	10%	“
	58019000	- Of other textiles materials	10%	“

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
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.		
	58021100	-- Unbleached	10%	Kg
	58021900	-- Other	10%	"
	58022000	- Terry towelling and similar woven terry fabrics, of other textiles materials	10%	"
	58023000	- Tufted textile fabrics	10%	"
58.03	58030000	Gauze, other than narrow fabrics of heading No. 58.06.	10%	"
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.		
	58041000	- Tulles and other net fabrics - Mechanically made lace:	10%	"
	58042100	-- Of man-made fibres	10%	"
	58042900	-- Of other textiles materials	10%	"
	58043000	- Hand-made lace:		
	58043010	--- Of wool, of fine animal hair, of cotton or of man-made filaments or fibres	10%	"
	58043090	--- Other	10%	"
58.05	58050000	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.	10%	"
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).		
	58061000	- Woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics	10%	"
	58062000	- Other woven fabrics, containing by weight 5% or more of lastomeric yarn or rubber thread - Other woven fabrics:	10%	"
	58063100	-- Of cotton		
	58063110	--- Ladder tape of a kind used for the manufacture of venetian blinds	10%	"
	58063120	--- Ribbon	10%	"
	58063190	--- Other	10%	"
	58063200	-- Of man-made fibres	10%	"
	58063900	-- Of other textile materials	10%	"
	58064000	- Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	10%	"
58.07		Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered.		
	58071000	- Woven	10%	"
	58079000	- Other:		
	58079010	--- Labels and labelling in the piece or in strips	10%	"
	58079090	--- Other	10%	"
58.08		Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles.		
	58081000	- Braids in the piece	10%	"
	58089000	- Other	10%	"
58.09	58090000	Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 56.05, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included.	10%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
58.10	58101000	Embroidery in the piece, in strips or in motifs. - Embroidery without visible ground	10%	Kg
		- Other embroidery:		
	58109100	-- Of cotton	10%	“
	58109110	--- Ladies top not less than 8 sq yards and not exceeding 12.5 sq yards	10%	“
	58109190	--- Other	10%	“
	58109200	-- Of man-made fibres	10%	“
	58109900	-- Of other textiles materials	10%	“
58.11	58110000	Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding b stitching or otherwise, other than embroidery of heading 58.10.	10%	“

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 heading 58.03 and 58.06, the braids and ornamental trimmings in the piece of heading 58.08 and the knitted or crocheted fabrics of heading 60.02.**
- 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 Chapter 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 58.11;**
 - (b) Fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with plastics, of heading 56.04.**
- 3. For the purposes of heading 59.03, “textile fabrics laminated with plastics” means products made by the assembly of one or more layers of fabrics with one or more sheets or film of plastics which are combined by any process that bonds the layers together, whether or not the sheets or film of plastics are visible to the naked eye in the cross –section.**
- 4. 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 59.07).

- 5. For the purposes of heading 59.06, the expression “rubberized 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.

6. **Heading 59.07 does not apply to:**
 - (a) **Fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapter 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).**
7. **Heading 59.10 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).**
8. **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 59.08 to 59.10), the following only:**
 - (I) **Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other materials, of a kind used for card clothing, and similar fabrics of a kind used for other technical purpose, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams);**
 - (II) **Bolting cloth;**
 - (III) **Filtering or 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 heading 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 No.	H.S. Code	DESCRIPTION	Rate	St. U
59.01		Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon.		
	59011000	- Of nylon or other polyamides	10%	Kg
	59019000	- Other:		
	59011910	--- Tracing cloth; prepared painting canvas	10%	“
	59011990	--- Other	10%	“
59.02		Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon.		
	59021000	- Of nylon or other polyamides	3%	“
	59022000	- Of polyesters	3%	“
	59029000	- Other	3%	“
59.03		Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 59.02.		
	59031000	- With poly (vinyl chloride):		
	59031010	--- Imitation leather	3%	“
	59031020	--- Of a kind used for book binding	3%	“
	59031090	--- Other	3%	“
	59032000	- With polyurethane:		
	59032010	--- Imitation leather	3%	“
	59032020	--- Of a kind used for book binding	3%	“
	59032090	--- Other	3%	“
	59039000	- Other:		
	59039010	--- Imitation leather	3%	“
	59039020	--- Of a kind used for book binding	3%	“
	59039090	--- Other	3%	“
59.04		Linoleum, whether or not cut to shape; floor coverings consisting of a coating of covering applied on a textile backing, whether or not cut to shape..		
	59041000	- Linoleum	10%	“
	59049000	- Other:	10%	“
59.05	59050000	Textile wall coverings	10%	“
59.06		Rubberised textile fabrics, other than those of heading 59.02.		
	59061000	- Adhesive tape of a width not exceeding 20cm	3%	“
		- Other		
	59069100	-- Knitted or crocheted:		
	59069110	--- Elastic knee cap	3%	“
	59069190	--- Other	10%	“
	59069900	-- Other	3%	“

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
59.07	59070000	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like.		
	59070010	--- Textile fabrics otherwise impregnated, coated or covered	10%	Kg
	59070090	--- Other	10%	“
59.08	59080000	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefore, whether or not impregnated.	10%	“
59.09	59090000	Textile hose piping and similar textile tubing, with or without lining, armour or accessories of other materials.		
	59090010	--- Fire hose	10%	“
	59090090	--- Other	10%	“
59.10	59100000	Transmission or conveyer belts or belting, of textile materials, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other materials.	10%	“
59.11		Textile products and articles, for technical uses, specified in Note 8 to this Chapter.		
	59111000	- 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).	10%	“
	59112000	- Bolting cloth, whether or not made up	10%	“
		- Textile fabrics and felts, endless or fitted with linking devices, of kind used in paper-making or similar machines (for example, for pulp or asbestos-cement):		
	59113100	-- Weighing less than 650 g/m ²	10%	“
	59113200	-- Weighing 650 g/m ² or more	10%	“
	59114000	- Filtering or straining cloth of a kind used in oil presses or the like, including that of human hair	10%	“
	59119000	- Other	10%	“

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.

Sub Heading Notes:

- 1. Subheading 6005.35 covers fabrics of polyethylene monofilament or of polyester multifilament, weighing not less than 30 g/m² and not more than 55 g/m², having mesh size of not less than 20 holes/cm² and not more than 100 holes/cm², and impregnated or coated with alpha-cypermethrin (ISO), chlorfenapyr (ISO), deltamethrin (INN, ISO), lambda-cyhalothrin (ISO), or prirmiphos-methyl (ISO).**

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
60.01		Pile fabrics, including “long pile” fabrics and terry fabrics, knitted or crocheted.		
	60011000	- "Long pile" fabrics	3%	Kg
		- Looped pile fabrics:		
	60012100	-- Of cotton	3%	“
	60012200	-- Of man-made fibers	3%	“
	60012900	-- Of other textile materials	3%	“
		- Other:		
	60019100	-- Of cotton	3%	“
60.02		Knitted or crocheted fabrics of a width not exceeding 30 cm, containing by weight 5% or more of elastomerle yarn of rubber thread, other than those of heading 60.01		
	60024000	- Containing by weight 5% or more elastomeric yarn but not containing rubber thread	3%	“
	60029000	- Other	3%	“
60.03		Knitted or crocheted fabrics of a width exceeding 30 cm, other than those of heading 60.01 or 60.02.		
	60031000	- Of wool or fine animal hair	3%	“
	60032000	- Of cotton	3%	“
	60033000	- Of synthetic fibres	3%	“
	60034000	- Of artificial fibres	3%	“
	60039000	- Other	3%	“

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
60.04		Knitted or crocheted fabrics of a width exceeding 30 cm containing by weight 5% or more electrometric yarn or rubber thread, other than those of heading 60.01.		
	60041000	- Containing by weight 5% or more electrometric yarn but not containing r rubber thread	3%	Kg
	60049000	- Other	3%	“
60.05		Wrap knit fabrics (including those made galloon knitting machines), other than those of heading 60.01 to 60.04.		
		- Of cotton:		
	60052100	-- Unbleached or bleached	3%	“
	60052200	-- Dyed	3%	“
	60052300	-- Of yarn of different colours	3%	“
	60052400	-- Printed	3%	“
		- Of synthetic fibres:		
	60053500	-- Fabrics specified in subheading note 1 to this chapter	3%	“
	60053600	-- Other, unbleached or bleached	3%	“
	60053700	-- Other, Dyed	3%	“
	60053800	-- Other of yarn of different colours	3%	“
	60053900	-- Other printed	3%	“
		- Of artificial fibres:		
	60054100	-- Unbleached or bleached	3%	“
	60054200	-- Dyed	3%	“
	60054300	-- Of yarn of different colours	3%	“
	60054400	-- printed	3%	“
	60059000	- Other	3%	“
60.06		Other knitted or crocheted fabrics.	3%	“
	60061000	- Of wool or fine animal hair		
		- Of cotton:		
	60062100	-- Unbleached or bleached	3%	“
	60062200	-- Dyed	3%	“
	60062300	-- Of yarn of different colours	3%	“
	60062400	-- Printed	40%	“
		- Of synthetic fibres:		
	60063100	-- Unbleached or bleached	3%	“
	60063200	-- Dyed	3%	“
	60063300	-- Of yarn of different colours	3%	“
	60063400	-- Printed	3%	“
		- Of artificial fibres:		
	60064100	-- Unbleached or bleached	3%	“
	60064200	-- Dyed	3%	“
	60064300	-- Of yarn of different colours	3%	“
	60064400	-- Printed	3%	“
	60069000	- Other	3%	“

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) Orthopedic appliances, surgical belts, trusses or the like (heading 90.21).**
- 3. For the purposes of heading 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 garment, whether or not they fulfil 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. Heading 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 a least 10 cm x 10 cm. Heading 61.05 does not cover sleeveless garments. "Shirts" and "shirt-blouses" are garments designed to cover the upper part of the body, having long or short sleeves and a full or partial opening starting at the neckline. "Blouses" are loose-fitting garments also designed to cover the upper part of the body but may be sleeveless and with or without an opening at the neckline. "Shirts", "shirt-blouses" and "blouses" may also have a collar.
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;
 - (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) above and a type of padded, sleeveless jacket worn over the overall.

All of 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 61.13 and in other headings of this Chapter, excluding heading 61.11, are to be classified in heading 61.13.
9. 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.

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

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
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.		
	61012000	- Of cotton :		
	61012010	--- Wind-cheaters, wind-jackets and similar articles	10%	U
	61012090	--- Other	10%	"
	61013000	- Of man-made fibres :		
	61013010	--- Wind-cheaters, wind-jackets and similar articles	10%	"
	61013090	--- Other	10%	"
	61019000	- Of other textile materials:		
	61019010	--- Wind-cheaters, wind-jackets and similar articles	10%	"
	61019090	--- Other	10%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
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.		
	61021000	- Of wool or fine animal hair:		
	61021010	--- Wind-cheaters, wind-jackets and similar articles	10%	U
	62021090	--- Other	10%	"
	61022000	- Of cotton:		
	61022010	--- Wind-cheaters, wind-jackets and similar articles	10%	"
	61022090	--- Other	10%	"
	61023000	- Of man-made fibres :		
	61023010	--- Wind-cheaters, wind-jackets and similar articles	10%	"
	61023090	--- Other	10%	"
	61029000	- Of other textiles materials:		
	61029010	--- Wind-cheaters, wind-jackets and similar articles	10%	"
	61029090	--- Other	10%	"
61.03		Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.		
	61031000	- Suits	10%	"
		- Ensembles:		
	61032200	-- Of cotton	10%	"
	61032300	-- Of synthetic fibres	10%	"
	61032900	-- Of other textiles materials	10%	"
		- Jackets and blazers:		
	61033100	-- Of wool. or fine animal hair	10%	"
	61033200	-- Of cotton	10%	"
	61033300	-- Of synthetic fibres	10%	"
	61033900	-- Of other textiles materials	10%	"
		- Trousers, bib and brace overalls, breeches and shorts:		
	61034100	-- Of wool. or fine animal hair	10%	"
	61034200	-- Of cotton	10%	"
	61034300	-- Of synthetic fibres	10%	"
	61034900	-- Of other textiles materials	10%	"
61.04		Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.		
		- Suits:		
	61041300	-- Of synthetic fibres	10%	"
	61041900	-- Of other textile materials	10%	"
		- Ensembles:		
	61042200	-- Of cotton	10%	"
	61042300	-- Of synthetic fibres	10%	"
	61042900	-- Of other textile materials	10%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
		- Jackets and blazers:		
	61043100	-- Of wool or fine animal hair	10%	U
	61043200	-- Of cotton	10%	"
	61043300	-- Of synthetic fibres	10%	"
	61043900	-- Of other textile materials	10%	"
		- Dresses:		
	61044100	-- Of wool or fine animal hair	10%	"
	61044200	-- Of cotton	10%	"
	61044300	-- Of synthetic fibres	10%	"
	61044400	-- Of artificial fibres	10%	"
	61044900	-- Of other textile materials	10%	"
		- Skirts and divided skirts:		
	61045100	-- Of wool. or fine animal hair	10%	"
	61045200	-- Of cotton	10%	"
	61045300	-- Of synthetic fibres	10%	"
	61045900	-- Of other textile materials	10%	"
		Trousers, bib and brace overalls, breeches and shorts:		
	61046100	-- Of wool. or fine animal hair:		
	61046110	--- Trousers, breeches and shorts	10%	"
	61046190	--- Other	10%	"
	61046200	-- Of cotton:		
	61046210	--- Trousers, breeches and shorts	10%	"
	61046290	--- Other	10%	"
	61046300	-- Of synthetic fibres:		
	61046310	--- Trousers, breeches and shorts	10%	"
	61046390	--- Other	10%	"
	61046900	-- Of other textile materials:		
	61046910	--- Trousers, breeches and shorts	10%	"
	61046990	--- Other	10%	"
61.05		Men's or boys' shirts, knitted or crocheted.		
	61051000	- Of cotton	10%	"
	61052000	- Of man-made fibres	10%	"
	61059000	- Of other textile materials	10%	"
61.06		Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted.		
	61061000	- Of cotton	10%	"
	61062000	- Of man-made fibres	10%	"
	61069000	- Of other textile materials	10%	"
61.07		Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted.		
		- Underpants and briefs:		
	61071100	-- Of cotton	10%	"
	61071200	-- Of man-made fibres	10%	"
	61071900	-- Of other textile materials	10%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
61.08		- Nightshirts and pyjamas:		
	61072100	-- Of cotton	10%	U
	61072200	-- Of man-made fibres	10%	"
	61072900	-- Of other textile materials	10%	"
		- Other:		
	61079100	-- Of cotton	10%	"
	61079900	-- Of other textile materials	10%	"
		Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, negliges, bathrobes, dressing gowns and similar articles, knitted or crocheted.		
		- Slips and petticoats:		
	61081100	-- Of man-made fibres	10%	"
	61081900	-- Of other textile materials	10%	"
		- Briefs and panties:		
	61082100	-- Of cotton	10%	"
	61082200	-- Of man-made fibres	10%	"
	61082900	-- Of other textile materials	10%	"
		- Nightdresses and pyjamas:		
	61083100	-- Of cotton	10%	"
	61083200	-- Of man-made fibres	10%	"
	61083900	-- Of other textile materials	10%	"
		- Other:		
	61089100	-- Of cotton	10%	"
	61089200	-- Of man-made fibres	10%	"
	61089900	-- Of other textile materials	10%	"
61.09		T-shirts, singlets and other vest, knitted or crocheted.		
	61091000	- Of cotton	10%	"
	61099000	- Of other textile materials	10%	"
61.10		Jerseys, pullovers, cardigans, and similar articles, knitted or crocheted.		
		- Of wool or fine animal hair:		
	61101100	-- Of wool	10%	"
	61101200	-- Of Kashmere (cashmere) goats	10%	"
	61101900	-- Other	10%	"
	61102000	- Of cotton	10%	"
	61103000	- Of man-made fibres	10%	"
	61109000	- Of other textile materials	10%	"
61.11		Babies' garments and clothing accessories, knitted or crocheted.		
	61112000	- Of wool. or fine animal hair	10%	"
	61113000	- Of synthetic fibres	10%	"
	61119000	- Of other textile materials	10%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
61.12		Track suits, ski suits and swimwear, knitted or crocheted. - Track suits:		
	61121100	-- Of cotton	10%	U
	61121200	-- Of synthetic fibres	10%	"
	61121900	-- Of other textile materials	10%	"
	61122000	- Ski suits	10%	"
		- Men's or boys' swimwear:		
	61123100	-- Of synthetic fibres	10%	"
	61123900	-- Of other textile materials	10%	"
		- Women's or girls' swimwear:		
	61124100	-- Of synthetic fibres	10%	"
	61124900	-- Of other textile materials	10%	"
61.13	61130000	Garments, made up of knitted or crocheted fabrics of heading 59.03, 59.06 or 59.07.		
	61130010	--- Clothes for professional protection; divers' suits	10%	"
	61130090	--- Other	10%	"
61.14		Other garments, knitted or crocheted.		
	61142000	- Of cotton	10%	"
	61143000	- Of man-made fibres	10%	"
	61149000	- Of other textile materials	10%	"
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.		
	61151000	- Graduated compression hosiery (for example, stockings for varicose veins)	10%	"
		- Other panty hose and tights:		
	61152100	-- Of synthetic fibres measuring per single yarn less than 67 decitex.	10%	"
	61152200	-- Of synthetic fibres measuring per single yarn 67 decitex or more.	10%	"
	61152900	-- Of other textile materials	10%	"
	61153000	-- Other women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex	10%	"
		- Other:		
	61159400	-- Of wool or fine animal hair	10%	"
	61159500	-- Of cotton	10%	"
	61159600	-- Of synthetic fibres	10%	"
	61159900	-- Of other textile materials	10%	"
61.16		Gloves, mittens and mitts, knitted or crocheted.		
	61161000	- Impregnated, coated, covered or laminated with plastics or rubber	10%	"
	61160010	--- For professional and occupational safety	10%	"
	61160090	--- Other	10%	"
		- Other:		
	61169100	-- Of wool or fine animal hair	10%	"
	61169200	-- Of cotton	10%	"
	61169300	-- Of synthetic fibres	10%	"
	61169900	-- Of other textile materials	10%	"
61.17		Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories.		
	61171000	- Shawls, scarves, mufflers, mantillas, veils and the like:		
	61171010	--- Chales, chiromani, maouoi, msoutrou	10%	U
	61171090	--- Other	10%	"
	61178000	- Other accessories	10%	"
	61179000	- Parts	10%	Kg

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 fulfil 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 must also be of corresponding or compatible size. The term “ensemble” does not apply to track suits or ski suits, of heading 62.11.

4. Headings 62.05 and 62.06 do not cover garments with pockets below the waist, with a ribbed waistband or other means of tightening at the bottom of the garment. Heading 62.05 does not cover sleeveless garments.
“Shirts” and “shirt-blouses” are garments designed to cover the upper part of the body, having long or short sleeves and a full or partial opening starting at the neckline. “Blouses” are loose-fitting garments also designed to cover the upper part of the body but may be sleeveless and with or without an opening at the neckline. “Shirts”, “shirt-blouses” and “blouses” may also have a collar.
5. 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;
 - (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.
6. Garment which are, prima facie, classifiable both in heading 62.10 and in other headings of the Chapter excluding heading 62.09, are to be classified in heading 62.10.
7. 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 of the components of “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. 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 60cm are to be classified in heading 62.14.
9. 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.

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

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
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:		
	62011100	-- Of wool or fine animal hair	10%	U
	62011200	-- Of wool or fine animal hair	10%	“
	62011300	-- Of cotton	10%	“
	62014000	-- Of man-made fibres	10%	“
	62019000	-- Of other textile materials	10%	“

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
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:		
	62022000	-- Of wool or fine animal hair	10%	U
	62023000	-- Of cotton	10%	"
	62024000	-- Of man-made fibres	10%	"
	62029000	-- Of other textile materials	10%	"
62.03		Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).		
		- Suits:		
	62031100	-- Of wool or fine animal hair	10%	"
	62031200	-- Of synthetic fibres	10%	"
	62031900	-- Of other textile materials	10%	"
		- Ensembles:		
	62032200	-- Of cotton	10%	"
	62032300	-- Of synthetic fibres	10%	"
	62032900	-- Of other textile materials:	10%	"
		- Jackets and blazers:		
	62033100	-- Of wool or fine animal hair	10%	"
	62033200	-- Of cotton	10%	"
	62033300	-- Of synthetic fibres	10%	"
	62033900	-- Of other textile materials	10%	"
		- Trousers, bib and brace overalls, breeches and shorts:		
	62034100	-- Of wool or fine animal hair	10%	"
	62034200	-- Of cotton	10%	"
	62034300	-- Of synthetic fibres	10%	"
	62034900	-- Of other textile materials	10%	"
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:		
	62041100	-- Of wool or fine animal hair	10%	"
	62041200	-- Of cotton	10%	"
	62041300	-- Of synthetic fibres	10%	"
	62041900	-- Of other textile materials	10%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
		- Ensembles:		
	62042100	-- Of wool or fine animal hair	10%	U
	62042200	-- Of cotton	10%	"
	62042300	-- Of synthetic fibres	10%	"
	62042900	-- Of other textile materials	10%	"
		- Jackets and blazers:		
	62043100	-- Of wool or fine animal hair	10%	"
	62043200	-- Of cotton	10%	"
	62043300	-- Of synthetic fibres	10%	"
	62043900	-- Of other textile materials	10%	"
		- Dresses:		
	62044100	-- Of wool or fine animal hair	10%	"
	62044200	-- Of cotton	10%	"
	62044300	-- Of synthetic fibres	10%	"
	62044400	-- Of artificial fibres	10%	"
	62044900	-- Of other textile materials	10%	"
		- Skirts and divided skirts:		
	62045100	-- Of wool or fine animal hair	10%	"
	62045200	-- Of cotton	10%	"
	62045300	-- Of synthetic fibres	10%	"
	62045900	-- Of other textile materials	10%	"
		- Trousers, bib and brace overalls, breeches and shorts:		
	62046100	-- Of wool or fine animal hair	10%	"
	62046200	-- Of cotton	10%	"
	62046300	-- Of synthetic fibres	10%	"
	62046900	-- Of other textile materials	10%	"
62.05		Men's or boys' shirts.		
	62052000	- Of cotton	10%	
	62053000	- Of man-made fibres	10%	
	62059000	- Of other textile materials	10%	"
62.06		Women's or girls' blouses, shirts and shirt-blouses.		
	62061000	- Of silk or silk waste	10%	"
	62062000	- Of wool or fine animal hair	10%	"
	62063000	- Of cotton :		
	62063010	--- Kurtas	10%	"
	62063090	--- Other	10%	"
	62064000	- Of man-made fibres:		
	62064010	--- Kurtas	10%	"
	62064090	--- Other	10%	"
	62069000	- Of other textile materials	10%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
62.07		Man's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles. - Underpants and briefs:		
	62071100	-- Of cotton	10%	U
	62071900	-- Of other textile materials	10%	"
		- Nightshirts and pyjamas:		
	62072100	-- Of cotton	10%	"
	62072200	-- Of man-made fibres	10%	"
	62072900	-- Of other textile materials	10%	"
		- Other:		
	62079100	-- Of cotton	10%	"
	62079900	-- Of other textile materials	10%	"
62.08		Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, negliges, bathrobes, dressing gowns and similar articles. - Slips and petticoats:		
	62081100	-- Of man-made fibres	10%	"
	62081900	-- Of other textile materials	10%	"
		- Nightshirts and pyjamas;		
	62082100	-- Of cotton	10%	U
	62082200	-- Of man-made fibres	10%	"
	62082900	-- Of other textile materials	10%	"
		- Other:		
	62089100	-- Of cotton	10%	Kg
	62089200	-- Of man-made fibres	10%	"
	62089900	-- Of other textile materials	10%	"
62.09		Babies' garments and clothing accessories.		
	62092000	- Of cotton:		
	62092010	--- Baby napkins	10%	"
	62092090	--- Other	10%	"
	62093000	- Of synthetic fibres	10%	"
	62099000	- Of other textile materials	10%	"
62.10		Garments, made up of fabrics of heading 56.02, 56.03, 59.03, 59.06 or 59.07.		
	62101000	- Of fabrics of heading 56.02 or 56.03 :		
	62101010	--- Industrial and occupational	10%	"
	62101090	--- Other	10%	"
	62102000	- Other garments, of type described in subheadings 62.01. :		
	62102010	--- Industrial and occupational	10%	U
	62102090	--- Other	10%	"
	62103000	- Other garments, of type described in subheadings 62.02.:		
	62103010	--- Industrial and occupational	10%	"
	62103090	--- Other	10%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
62.11	62104000	- Other men's or boys' garments:		
	62104010	--- Industrial and occupational	10%	Kg
	62104090	--- Other	10%	“
	62105000	- Other women's or girls' garments:		
	62105010	--- Industrial and occupational	10%	“
	62105020	--- Firkas	10%	“
	62105030	--- Futas	10%	“
	62105090	--- Other	10%	“
		Track suits, ski suits and swimwear; other garments.		
		- Swimwear:		
	62111100	-- Men's or boys'	10%	U
	62111200	-- Women's or girls'	10%	“
	62112000	- Ski suits	10%	“
		- Other garments, men's or boys':		
	62113200	-- Of cotton :		
	62113210	--- Fouta or dhoti	10%	Kg
	62113290	--- Other	10%	“
	62113300	-- Of man-made fibres:		
	62113310	--- Fouta or dhoti	10%	“
	62113390	--- Other	10%	“
	62113900	-- Of other textile materials:		
	62113910	--- Fouta or dhoti	10%	“
	62113990	--- Other	10%	“
		- Other garments, women's or girls':		
	62114200	-- Of cotton :		
	62114210	--- Of khanga, kikoi,kitenge and other similar fabrics, saree	10%	“
	62114220	--- Churidar, salwar kameez	10%	“
	62114290	--- Other	10%	“
	62114300	-- Of man-made fibres:		
	62114310	--- Of khanga, kikoi,kitenge and other similar fabrics, saree	10%	“
	62114390	--- Other	10%	“
	62114900	-- Of other textile materials:		
	62114910	--- Industrial or occupational	10%	“
	62114920	--- Of khanga, kikoi,kitenge and other similar fabrics, saree	10%	“
	62114990	--- Other	10%	“
62.12		Brassières, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted.		
	62121000	- Brassieres	10%	“
	62122000	- Girdles and panty-girdles	10%	“
	62123000	- Corselettes	10%	“
	62129000	- Other:		
	62129010	--- Surgical and maternity belts, suspensory bandages and similar articles	10%	“
	62129090	--- Other	10%	“
62.13		Handkerchiefs.		
	62132000	- Of cotton	10%	“
	62139000	- Of other textile materials	10%	“

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
62.14		Shawls, scarves, mufflers, mantillas, veils and the like.		
	62141000	- Of silk or silk waste:		
	62141010	--- Shawls, scarves, mufflers and mantillas	10%	U
	62141090	--- Other	10%	“
	62142000	- Of wool or fine animal hair :		
	62142010	--- Shawls, scarves, mufflers and mantillas	10%	“
	62142090	--- Other	10%	“
	62143000	- Of synthetic fibres :		
	62143010	--- Shawls, scarves, mufflers and mantillas	10%	“
	62143090	--- Other	10%	“
	62144000	- Of artificial fibres :		
	62144010	--- Shawls, scarves, mufflers and mantillas	10%	“
	62144090	--- Other	10%	“
	62149000	- Of other textile materials :		
	62149010	--- Shawls, scarves, mufflers and mantillas	10%	“
	62149090	--- Other	10%	“
62.15		Ties, bow ties and cravats.		
	62151000	- Of silk or silk waste	10%	U
	62152000	- Of man-made fibres	10%	“
	62159000	- Of other textile materials	10%	“
62.16	62160000	Gloves, mittens and mitts.		
	62160010	--- Industrial and occupational	10%	“
	62160090	--- Other	10%	“
62.17		Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 62.12.		
	62171000	- Accessories:		
	62171010	--- Socks and stockings	10%	Kg
	62171090	--- Other	10%	“
	62179000	- Parts:		
	62179010	--- Shoulder pads, collars, beams	10%	“
	62179090	--- Other	10%	“

CHAPTER 63
OTHER MADE UP TEXTILE ARTICLES; SETS;
WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS

Notes:

1. Sub-Chapter I applies only to made up articles, of any textile fabric.
2. Sub-Chapter I does not cover:
 - (a) Goods of Chapters 56 to 62; or
 - (b) Worn clothing or other worn articles of heading 63.09.
3. Heading 63.09 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.

Sub Heading Notes:

1. Subheading 6304.20 covers articles made from warp knit fabrics, impregnated or coated with alpha-cypermethrin (ISO), chlorfenapyr (ISO), deltamethrin (INN,ISO), lambda-cyhalothrin (ISO), permethrin (ISO) or pirimiphos-methyl (ISO).

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
63.01		I - OTHER MADE UP TEXTILE ARTICLES		
		Blankets and travelling rugs.		
	63011000	- Electric blankets	10%	U
	63012000	- Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair.	10%	"
	63013000	- Blankets (other than electric blankets) and travelling rugs, of cotton	3%	"
	63014000	- Blankets (other than electric blankets), and travelling rugs, of synthetic fibres	10%	"
63.02	63019000	- Other blankets and travelling rugs	10%	"
		Bed linen, table linen, toilet linen and kitchen linen.		
	63021000	- Bed linen, knitted or crocheted	10%	"
		- Other bed linen, printed:		
	63022100	-- Of cotton	10%	"
	63022200	-- Of man-made fibres	10%	"
	63022900	-- Of other textile materials	10%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
63.03	63023100	- Other bed linen: -- Of cotton	10%	U
	63023200	-- Of man-made fibres	10%	"
	63023900	-- Of other textile materials	10%	"
	63024000	- Table linen, knitted or crocheted	10%	"
		- Other table linen:		
	63025100	-- Of cotton	10%	"
	63025300	-- Of man-made fibres	10%	"
	63025900	-- Of other textile materials	10%	"
	63026000	- Toilet linen and kitchen linen, of terry towelling or similar terry fabrics of cotton :		
	63026010	--- Knitted or crocheted toilet linen and kitchen linen	10%	"
	63026090	--- Other	10%	"
		- Other:		
	63029100	-- Of cotton :	10%	"
	63029110	--- Knitted or crocheted toilet linen and kitchen linen	10%	"
	63029190	--- Other	10%	"
	63029300	-- Of man-made fibres :		
	63029310	--- Knitted or crocheted toilet linen and kitchen linen	10%	"
	63029390	--- Other	10%	"
	63029900	-- Of other textile materials :		
	63029910	--- Knitted or crocheted toilet linen and kitchen linen	10%	"
	63029990	--- Other	10%	"
		Curtains (including drapes) and interior blinds; curtain or bed valances.		
		- Knitted or crocheted:		
	63031200	-- Of synthetic fibres	10%	Kg
	63031900	-- Of other textile materials	10%	"
		- Other:		
	63039100	-- Of cotton	10%	"
	63039200	-- Of synthetic fibres	10%	"
	63039900	-- Of other textile materials	10%	"
63.04		Other furnishing articles excluding those of heading 94.04.		
		- Bedspreads:		
	63041100	-- Knitted or crocheted	10%	"
	63041900	-- Other	10%	"
	63042000	- Bed nets of warp knit fabric specified in Subheading Note 1 to this Chapter	Nil	"
		- Other:		
	63049100	-- Knitted or crocheted	10%	"
	63049200	-- Not knitted or crocheted, of cotton:		
	63049210	--- Mosquito nets and sandfly nets	Nil	"
	93049290	--- Other	10%	"
	63049300	-- Not knitted or crocheted, of synthetic fibres:		
	63049310	--- Mosquito nets and sandfly nets	Nil	"
	63049390	--- Other	10%	"
	63049900	-- Not knitted or crocheted, of other textile materials:		
	63049910	--- Mosquito nets and sandfly nets	Nil	"
	63049990	--- Other	10%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
63.05	63051000	Sacks and bags, of a kind used for the packing of goods.	3%	Kg
	63052000	- Of jute or of other textile bast fibres of heading 53.03.	3%	"
		- Of cotton		
		- Of man-made textile materials:		
	63053200	-- Flexible intermediate bulk containers	3%	"
	63053300	-- Other, of polyethylene or polypropylene strip or the like	3%	"
63.06	63053900	-- Other	3%	"
	63059000	- Of other textile materials	3%	"
		Tarpaulins, awnings and sunblinds; tents (including temporary canopies and similar articles); sails for boats, sailboards or landcraft; camping goods.		
		- Tarpaulins, awnings and sunblinds:		
	63061200	-- Of synthetic fibres:		
	63061210	--- Tarpaulins	3%	"
	63061290	--- Other	3%	"
	63061900	-- Of other textile materials:		
	63061910	--- Tarpaulins	3%	"
	63061990	--- Other	3%	"
		- Tents (including temporary canopies and similar articles) .		
	63062200	-- Of synthetic fibres	10%	"
	63062900	-- Of other textile materials	10%	"
	63063000	- Sails	10%	"
63.07	63064000	- Pneumatic mattresses	10%	"
	63069000	- Other	10%	"
		Other made up articles, including dress patterns.		
	63071000	- Floor-cloths, dish-cloths, dusters and similar cleaning cloths	10%	"
	63072000	- Life-jackets and life-belts	10%	"
	63079000	- Other:		
	63079010	--- Dress patterns	10%	"
	63079020	--- Industrial and occupational not elsewhere specified	10%	"
	63079030	--- Knee supports and similar	10%	"
	63079040	--- Shoe laces	10%	"
63.08	63079050	--- Sanitary towels	10%	"
	63079060	--- Car seat covers	10%	"
	63079090	--- Other	10%	"
		II - SETS.		
	63080000	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	10%	"
		III – WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS		
	63090000	Worn clothing and other worn articles.	10%	"
		Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials.		
	63101000	- Sorted		
	63101010	--- Used or new rags for use in the manufacture of blankets	3%	"
63.10	63101090	--- Other	3%	"
	63109000	- Other:		
	63109010	--- Used or new rags for use in the manufacture of blankets	3%	"
	63109090	--- Other	3%	"

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 terms “leather” refers to the goods of heading 41.04 to 41.09.**
- 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 also 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, 6402.19, 6403.12, 6403.19 and 6404.11, 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 No.	H.S. Code	DESCRIPTION	Rate	St. U
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.		
	64011000	- Footwear incorporating a protective metal toe-cap	10%	2U
		- Other footwear:		
	64019200	-- Covering the ankle but not covering the knee		
	64019210	--- Manufactured by direct injection moulding	10%	"
	64019290	--- Other	10%	"
	64019900	-- Other:		
	64019910	--- Manufactured by direct injection moulding	10%	"
	64019990	--- Other	10%	"
64.02		Other footwear with outer soles and upper of rubber or plastics.		
		- Sports footwear:		
	64021200	-- Ski-boots, cross-country ski footwear and snowboard boots	10%	"
	64021900	-- Other	10%	"
	64022000	- Footwear with upper straps or thongs assembled to the sole by means of plugs:		
	64022010	--- Sandal of rubber or plastic in shape V	10%	"
	64022090	--- Other	10%	"
		- Other footwear:		
	64029100	-- Covering the ankle :		
	64029110	--- With insoles of a length not exceeding 15 cm	10%	"
	64029120	--- With insoles of a exceeding 15 cm but not exceeding 21 cm	10%	"
	64029190	--- Other	10%	"
	64029900	-- Other:		
	64029910	--- With insoles of a length not exceeding 15 cm	10%	"
	64029920	--- With insoles of a exceeding 15 cm but not exceeding 21 cm	10%	"
	64029930	--- Slippers with open heel and without functional laces, buckles or fasteners and with uppers of rubber or plastics other than those with uppers of woven fabrics or other textile products with an external layer of rubber or plastics visible to the naked eye	10%	"
	64029990	--- Other	10%	"
64.03		Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather.		
		- Sports footwear:		
	64031200	-- Ski-boots, cross-country ski footwear and snowboard boots	10%	"
	64031900	-- Other:		
	64031910	--- Sports footwear which has, or has provision for the attachment of, spikes and studs	10%	"
	64031990	--- Other	10%	"
	64032000	- Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe :		
	64032010	--- Kolapuri chappals and similar footwear	10%	"
	64032020	--- Other, with insoles of a length not exceeding 15 cm	10%	"
	64032030	--- Other, with insoles of a exceeding 15 cm but not exceeding 21 cm	10%	"
	64032090	--- Other	10%	"
	64034000	- Other footwear, incorporating a protective metal toe-cap:		
	64034010	--- With insoles of a length not exceeding 15 cm	10%	"
	64034020	--- With insoles of a exceeding 15 cm but not exceeding 21 cm	10%	"
	64034090	--- Other	10%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
		- Other footwear with outer soles of leather:		
	64035100	-- Covering the ankle		
	64035110	--- With insoles of a length not exceeding 15 cm	10%	2U
	64035120	--- With insoles of a exceeding 15 cm but not exceeding 21 cm	10%	"
	64035190	--- Other	10%	"
	64035900	-- Other:		
	64035910	--- With insoles of a length not exceeding 15 cm	10%	"
	64035920	--- With insoles of a exceeding 15 cm but not exceeding 21 cm	10%	"
	64035990	--- Other	10%	"
		- Other footwear:		
	64039100	-- Covering the ankle :		
	64039110	--- Tennis shoes, basketball shoes, gym shoes, and the like	10%	"
	64039120	---- With insoles of a length not exceeding 15 cm	10%	"
	64039130	---- With insoles of a exceeding 15 cm but not exceeding 21 cm	10%	"
	64039190	---- Other	10%	"
	64039900	-- Other:		
	64039910	--- Tennis shoes, basketball shoes, gym shoes, and the like	10%	"
	64039920	--- Other:	10%	"
	64039930	---- With insoles of a length not exceeding 15 cm	10%	"
	64039990	---- With insoles of a exceeding 15 cm but not exceeding 21 cm	10%	"
64.04		Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials.		
		- Footwear with outer soles of rubber or plastics:		
	64041100	-- Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like	10%	"
	64041900	-- Other	10%	"
	64042000	- Footwear with outer soles of leather or composition leather	10%	"
64.05		Other footwear.		
	64051000	- With uppers of leather or composition leather	10%	"
	64052000	- With uppers of textile materials	10%	"
	64059000	- Other	10%	"
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.		
	64061000	- Uppers and parts thereof, other than stiffeners	3%	Kg
	64062000	- Outer soles and heels, of rubber or plastics	3%	"
	64069000	- Other:		
	64069010	--- Stiffeners including camaros	3%	"
	64069020	--- Gaiters, leggings and similar articles, and parts thereof	3%	"
	64069030	--- Inner and middle soles, in-soles	3%	"
	64069090	--- Other	3%	"

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 No.	H.S. Code	DESCRIPTION	Rate	St. U
65.01	65010000	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt.		
	65010010	--- Hoods of felt	10%	Kg
	65010090	--- Other	10%	"
65.02	65020000	Hat-shapes, plaited or made by assembling strips of any materials, neither blocked to shape, nor with made brims, nor lined, nor trimmed	10%	"
"65.03"				
65.04	65040000	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed.	10%	"
65.05	65050000	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.	10%	"
65.06		Other headgear, whether or not lined or trimmed.		
	65061000	- Safety headgear	10%	Kg
		- Other:		
	65069100	-- Of rubber or of plastics	10%	"
	65069900	-- Of other materials:		
	65069910	--- Industrial and occupational	10%	"
	65069990	--- Other	10%	"
65.07	65070000	Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear.	10%	"

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
- 2. Goods of Chapter 95 (for example, toy umbrellas, toy sun umbrellas)**
- 3. 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 66.02 are to be classified separately and are not to be treated as forming part of those articles.**

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
66.01		Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas).		
	66011000	- Garden or similar umbrellas	10%	Kg
	66019100	- Other:	10%	“
	66019900	-- Having a telescopic shaft	10%	“
66.02	66020000	Walking-sticks, seat-sticks, whips, riding-crops and the like.		
	66020010	--- Walking-sticks, seat-sticks	10%	“
	66020020	--- For blind and disables persons	10%	“
	66020030	--- leather whip	10%	“
	66020090	--- Other	10%	“
66.03		Parts, trimmings and accessories of articles of heading 6.01 or 66.02.		
	66032000	- Umbrella frames, including frames mounted on shafts (sticks)	10%	“
	66039000	- Other	10%	“

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) Filtering or 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 No.	H.S. Code	DESCRIPTION	Rate	St. U
67.01	67010000	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).	10%	Kg
67.02		Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit.		
	67021000	- Of plastics:		
	67021010	--- Unassembled parts of artificial flowers in uncoloured or undyed state; wreaths	10%	"
	67021090	--- Other	10%	"
	67029000	- Of other materials:		
	67029010	--- Unassembled parts of artificial flowers in uncoloured or undyed state; wreaths	10%	"
	67029090	--- Other	10%	"
67.03	67030000	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.		
	67030010	--- Prepared for use in making wigs or the like	10%	"
	67030090	--- Other	10%	"
67.04		Wigs, false beards, eyebrows and eyelashes, 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:		
	67041100	-- Complete wigs	10%	"
	67041900	-- Other	10%	"
	67042000	- Of human hair	10%	"
	67049000	- Of other materials	10%	"

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 of heading 48.10 or 48.11 (for example, paper coated with mica powder or graphite, bituminised or asphalted paper and paperboard);
- (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 Chapter 84.42;
- (g) Electrical insulators (heading 85.46) or fittings of insulating material of heading 85.47;
- (h) Dental burrs (heading 90.18);
- (i) Articles of Chapter 91 (for example, clocks and clock cases);
- (k) Articles of Chapter 94 (for example, furniture, luminaires 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 of heading 96.20 (monopods, bipods, tripods and similar articles); 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 No.	H.S. Code	DESCRIPTION	Rate	St. U
68.01	68010000	Setts, curbstones and flagstones, of natural stone (except slate).	10%	Kg
68.02		Worked monumental or building stone (except slate) and articles thereof, other than goods of heading 68.01; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powder, of natural stone (including slate).		
	68021000	- Tiles, cubes and similar articles, whether or not rectangular (including square), the largest face of which is capable of being enclosed in a square the side of which is less than 7 cm; artificially coloured granules, chippings and powder	10%	“

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
		- Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface:		
	68022100	-- Marble, travertine, and alabaster:		
	68022110	--- Floor and wall coverings	10%	M2
	68022190	--- Other	10%	"
	68022300	-- Granite :		
	68022310	--- Floor and wall coverings	10%	"
	68022390	--- Other	10%	"
	68022900	-- Other stone:		
	68022910	--- Floor and wall coverings	10%	"
	68022990	--- Other	10%	Kg
		- Other:		
	68029100	-- Marble, travertine, and alabaster :		
	68029110	--- Tombstones	10%	Kg
	68029190	--- Other	10%	"
	68029200	-- Other calcareous stone :		
	68029210	--- Tombstones	10%	"
	68029290	--- Other	10%	"
	68029300	-- Granite :		
	68029310	--- Tombstones	10%	"
	68029390	--- Other	10%	"
	68029900	-- Other stone:		
	68029910	--- Tombstones	10%	"
	68029990	--- Other	10%	"
68.03	68030000	Worked slate and articles of slate or of agglomerated slate.	10%	"
68.04		Millstones, grindstones, grinding wheels and the like, without frameworks, for grinding, sharpening, polishing, trueing or cutting, hand 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.		
	68041000	- Millstones and grindstones for milling, grinding or pulping - Other millstones, grindstones, grinding wheels and the like:	10%	"
	68042100	-- Of agglomerated synthetic or natural diamond	3%	"
	68042200	-- Of other agglomerated abrasives or of ceramics	3%	"
	68042300	-- Of natural stone	3%	"
	68043000	- Hand sharpening or polishing stones	10%	"
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.		
	68051000	- On a base of woven textile fabric only	10%	"
	68052000	- On a base of paper or paperboard only	10%	"
	68053000	- On a base of other materials	10%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
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.		
	68061000	- Slag wool, rock wool, and similar mineral wools (including intermixtures thereof), in bulk, sheets or rolls	10%	Kg
	68062000	- Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof)	10%	"
	68069000	- Other	10%	"
68.07		Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch).		
	68071000	- In rolls	10%	"
	68079000	- Other	10%	"
68.08	68080000	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.	10%	"
68.09		Articles of plaster or of compositions based on plaster.		
		- Boards, sheets, panels, tiles and similar articles, not ornamented:		
	68091100	-- Faced or reinforced with paper or paperboard only	10%	"
	68091900	-- Other	10%	"
	68099000	- Other articles	10%	"
68.10		Articles of cement, of concrete or of artificial stone, whether or not reinforced.		
		- Tiles, flagstones, bricks and similar articles:		
	68101100	-- Building blocks and bricks:		
	68101110	--- Building bricks	10%	"
	68101190	--- Other	10%	"
	68101900	-- Other	10%	"
		- Other articles:		
	68109100	-- Prefabricated structural components for building or civil engineering	10%	"
	68109900	-- Other:		
	68109910	--- Railway sleepers	10%	"
	68109920	--- Reservoirs, troughs	10%	"
	68109990	--- Other	10%	"
68.11		Articles of asbestos-cement, of cellulose fibre-cement or the like.		
	68114000	- Containing asbestos	10%	"
		- Not Containing asbestos:		
	68118100	-- Corrugate sheets	10%	"
	68118200	-- Other sheets, panels, tiles and similar articles	10%	"
	68118900	-- Other articles	10%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
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.		
	68128000	- Of crocidolite - Other:	10%	Kg
	68129100	-- Clothing, clothing accessories, footwear and headgear		
	68129110	--- Firemen's suits	10%	"
	68129120	--- Footwear and headgear	10%	"
	68129190	--- Other	10%	"
	68129900	-- Other	10%	"
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 materials.		
	68132000	- Containing asbestos:		
	68132010	--- Friction material not cut to size	3%	"
	68132090	--- Other	3%	"
		- Not Containing asbestos:		
	68138100	-- Brake linings and pads		
	68138110	--- Friction material not cut to size	3%	"
	68138190	--- Other	3%	"
	68138900	-- Other	3%	"
	68138910	--- Friction materials in strips, not cut to size nor drilled	3%	"
	68138990	--- Other	3%	"
68.14		Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials.		
	68141000	- Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support	10%	"
	68149000	- Other	10%	"
68.15		Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat), not elsewhere specified or included. - Carbon fibres; articles of carbon fibres for non-electrical uses; other articles of graphite or other carbon for non-electrical uses :		
	68151100	-- Carbon fibres	10%	"
	68151200	-- Fabrics of carbon fibres	10%	"
	68151300	-- Other articles of carbon fibres	10%	"
	68151900	-- Other	10%	"
	68152000	- Articles of peat - Other articles:	10%	"
	68159100	-- Containing magnesite , magnesia in the form of periclase , dolomite including in the form of dolime, or chromite	10%	"
	68159900	-- Other	10%	"

**CHAPTER 69
CERAMIC PRODUCTS**

Notes:

1. This Chapter applies only to ceramic products which have been fired after shaping:
 - (a) Headings 69.04 to 69.14 apply only to such products other than those classifiable in headings 69.01 to 69.03;
 - (b) Articles heated to temperatures less than 800 °C for purposes such as curing of resins, accelerating hydration reactions, or for the removal of water or other volatile components, are not considered to be fired. Such articles are excluded from Chapter 69; and
 - (c) Ceramic articles are obtained by firing inorganic, non-metallic materials which have been prepared and shaped previously at, in general, room temperature. Raw materials comprise, inter alia, clays, siliceous materials including fused silica, materials with a high melting point, such as oxides, carbides, nitrides, graphite or other carbon, and in some cases binders such as refractory clays or phosphates.
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);
 - (i) Articles of Chapter 94 (for example, furniture, luminaires 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 No.	H.S. Code	DESCRIPTION	Rate	St. U
69.01	69010000	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.	3%	Kg
69.02		Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths.		
	69021000	- 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	3%	"
	69022000	- 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	3%	"
	69029000	- Other	3%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
69.03		Other refractory ceramic goods (for example, retorts, crucibles, muffles, nozzles, plugs , supports , cupels , tubes , pipes , sheaths , rods and slide gates) , other than those of siliceous fossil meals or of similar siliceous earths.		
	69031000	- Containing by weight more than 50 % of free carbon	3%	Kg
	69032000	- 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):		
	69032010	--- Containing by weight 80 % or more of alumina (Al ₂ O ₃) or silica (SiO ₂) or a mixture of these materials	3%	“
	69032090	--- Other	3%	“
	69039000	- Other	3%	“
		II - OTHER CERAMIC PRODUCTS		
69.04		Ceramic building bricks, flooring blocks, support or filler tiles and the like.		
	69041000	- Building bricks	10%	“
	69049000	- Other	10%	“
69.05		Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods.		
	69051000	- Roofing tiles	10%	M2
	69059000	- Other	10%	“
69.06	69060000	Ceramic pipes, conduits, guttering and pipe fittings.	10%	Kg
69.07		Ceramic flags and paving, hearth or wall tiles; ceramic mosaic cubes and the like, whether or not on a backing; finishing ceramics		
		- Flags and paving, hearth or wall tiles, other than those of subheading 6907.30 and 6907.40:		
	69072100	-- Of a water absorption coefficient by weight not exceeding 0.5%	10%	M2
	69072200	-- Of a water absorption coefficient by weight not exceeding 0.5% but not exceeding 10%	10%	“
	69072300	-- Of a water absorption coefficient by weight exceeding 10%	10%	“
	69073000	-- Mosaic cubes and the like, other than those of subheading 6907.40	10%	“
	69074000	-- Finishing ceramics	10%	“
“69.08“				
69.09		Ceramic wares for laboratory, chemical or other technical uses; ceramic 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:		
	69091100	-- Of porcelain or china	10%	Kg
	69091200	-- Articles having a hardness equivalent to 9 or more on the Mohs scale	10%	“
	69091900	-- Other	10%	“
	69099000	- Other	10%	“
69.10		Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures.		
	69101000	- Of porcelain or chain :		
	69101010	--- Dual flushing sanitary system	10%	“
	69101090	--- Other	10%	“
	69109000	- Other:		
	69109010	--- Dual flushing sanitary system	10%	“
	69109090	--- Other	10%	“

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
69.11		Tableware, kitchenware, other household articles and toilet articles, of porcelain or china.		
	69111000	- Tableware and kitchenware	10%	Kg
	69119000	- Other	10%	“
69.12	69120000	Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china.	10%	“
69.13		Statuettes and other ornamental ceramic articles.		
	69131000	- Of porcelain or china	10%	“
	69139000	- Other	10%	“
69.14		Other ceramic articles.		
	69141000	- Of porcelain or china	10%	“
	69149000	- Other:		
	69149010	--- Ceramic guides for wire drawing machines	10%	“
	69149020	--- Beads for personal adornment	10%	“
	69149090	--- Other	10%	“

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) Front windcreens (windshields), rear windows and other windows, framed, for vehicles of Chapters 86 to 88;
- (e) Front windcreens (windshields), rear windows and other windows, whether or not framed, incorporating heated devices or other electrical or electronic devices, for vehicles of Chapters 86 to 88;
- (f) Optical fibres, optically worked optical elements, hypodermic syringes, artificial eyes, thermometers, barometers, hydrometers or other articles of Chapter 90;
- (g) Luminaires or lighting fittings, illuminated signs, illuminated name-plates or the like, having a permanently fixed light source, or parts thereof of heading 94.05;
- (h) 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
- (ij) Buttons, fitted vacuum flasks, scent or similar sprays or other articles of Chapter 96.

2. For the purposes of heading 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 70.06 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 a silica (SiO_2) content not less than 60% by weight.
- (b) Mineral wools with a silica (SiO_2) content less than 60% but with an alkaline oxide (K_2O or Na_2O) content exceeding 5% by weight or a boric oxide (B_2O_3) content exceeding 2% by weight.

Mineral wools which do not comply with the above specifications fall in heading 68.06.

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

Subheading Notes.

- 1. For the purposes of subheadings 7013.22, 7013.33, 7013.41 and 7013.91, the expression “lead crystal” means only glass having a minimum lead monoxide (PBO) content by weight of 24%

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
70.01	70010000	Cullet and other waste and scrap of glass, excluding glass from cathode-ray tubes or other activated glass of heading 85.49; glass in the mass.	10%	Kg
70.02		Glass in balls (other than microspheres of heading 70.18), rods or tubes, un worked.		
	70021000	- Balls	10%	“
	70022000	- Rods	10%	“
		- Tubes:		
	70023100	-- Of fused quartz or other fused silica	10%	“
	70023200	-- 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	10%	“
	70023900	-- Other	10%	“
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.		
		- Non-wired sheet:		
	70031200	-- Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	10%	Kg
	70031900	-- Other	10%	“
	70032000	-- Wired sheets	10%	“
	70033000	- Profiles	10%	“
70.04		Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.		
	70042000	- Glass, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or nonreflecting layer	10%	“
	70049000	- Other glass	10%	“
70.05		Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.		
	70051000	- Non-wired glass, having an absorbent, reflecting or non-reflecting layer	10%	“
		- Other non-wired glass:		
	70052100	-- Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground	10%	“
	70052900	-- Other	10%	“
	70053000	- Wired glass	10%	“
70.06	70060000	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.	10%	Kg
70.07		Safety glass, consisting of toughened (tempered) or laminated glass.		
		- Toughened (tempered) safety glass:		
	70071100	-- Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels:		
	70071110	--- For use in vehicles	3%	“
	70071190	--- Other	10%	“
	70071900	-- Other:		
	70071910	--- In sheets	10%	“
	70071990	--- Other	10%	“

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
	70072100	- Laminated safety glass: -- Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels:		
	70072110	--- For use in vehicles	3%	Kg
	70072190	--- Other	10%	"
	70072900	-- Other:		
	70072910	--- In sheets	10%	"
	70072990	--- Other	10%	"
70.08	70080000	Multiple-walled insulating units of glass	10%	"
70.09		Glass mirrors, whether or not framed, including rear-view mirrors.		
	70091000	- Rear-view mirrors or vehicles	10%	"
		- Other:		
	70099100	-- Unframed	10%	"
	70099200	-- Framed	10%	"
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.		
	70101000	- Ampoules	3%	"
	70102000	- Stoppers, lids and other closures	3%	"
	70109000	- Other:		
	70109010	--- Bottles of a nominal capacity not exceeding 0.15 litre	3%	"
	70109020	--- Bottles of a nominal capacity exceeding 0.15 litre but not more than 0.33 litre	3%	"
	70109030	--- Bottles of a nominal capacity exceeding 0.33 litre but not more than 1 litre	3%	"
	70109040	--- Bottles of a nominal capacity exceeding 1 litre	3%	"
	70109090	--- Other	3%	"
70.11		Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps and light sources, cathode-ray tubes or the like.		
	70111000	- For electric lighting	10%	"
	70112000	- For cathode-ray tubes	10%	"
	70119000	- Other	10%	"
"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).		
	70131000	- Of glass-ceramics		
	70131010	--- Infants' feeding bottles	10%	"
	70131090	--- Other	10%	"
		- Stemware drinking glasses other than of glass-ceramics:		
	70132200	-- Of lead crystal	10%	"
	70132800	-- Other	10%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
		- Other drinking glass, other than of glass-ceramics:		
	70133300	-- Of lead crystal	10%	Kg
	70133700	-- Other	10%	"
		- Glassware of a kind used for table (other than drinking glasses) or kitchen purposes, other than of glass-ceramics:		
	70134100	-- Of lead crystal:		
	70134110	--- Infants' feeding bottles	10%	"
	70134190	--- Other	10%	"
	70134200	-- 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 :		
	70134210	--- Infants' feeding bottles	10%	"
	70134290	--- Other	10%	"
	70134900	-- Other:		
	70134910	--- Infants' feeding bottles	10%	"
	70134990	--- Other	10%	"
		- Other glassware:		
	70139100	-- Of lead crystal:		
	70139110	--- Statuettes and ornamental glassware	10%	"
	70139190	--- Other	10%	"
	70139900	-- Other:		
	70139910	--- Statuettes and ornamental glassware	10%	"
	70139920	--- Bottles for scent sprays or toilet sprays, empty	10%	"
	70139990	--- Other	10%	"
70.14	70140000	Signalling glassware and optical elements of glass (other than those of heading 70.15), not optically worked.	10%	"
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.		
	70151000	- Glasses for corrective spectacles	3%	"
	70159000	- Other	10%	"
70.16		Paving blocks, slabs, bricks, squares, tiles and other articles or 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.		
	70161000	- Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes	10%	"
	70169000	- Other	10%	"
70.17		Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated.		
	70171000	- Of fused quartz or other fused silica	10%	"
	70172000	- 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	10%	"
	70179000	- Other	10%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
70.18		Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass small wares, and articles 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 1mm in diameter.		
	70181000	- Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass small wares:		
	70181010	--- Glass beads	10%	Kg
	70181090	--- Other	10%	"
	70182000	- Glass microspheres not exceeding 1 mm in diameter	10%	"
	70189000	- Other:		
	70189010	--- Statuettes and ornamental glassware	10%	"
70.19	70189090	--- Other	10%	"
		Glass fibres (including glass wool) and articles thereof (for example, yarn, rovings, woven fabrics).		
		- Slivers, rovings, yarn and chopped strands and mats thereof :		
	70191100	-- Chopped strands, of a length of not more than 50 mm	10%	"
	70191200	-- Rovings	10%	"
	70191300	-- Other yarn, slivers	10%	"
	70191400	-- Mechanically bonded mats	10%	"
	70191500	-- Chemically bonded mats	10%	"
	70191900	-- Other	10%	"
		- Mechanically bonded fabrics :		
	70196100	-- Closed woven fabrics of rovings	10%	"
	70196200	-- Other closed fabrics of rovings	10%	"
	70196300	-- Closed woven fabrics, plain weave, of yarns, not coated or laminated	10%	"
	70196400	-- Closed woven fabrics, plain weave, of yarns, coated or laminated	10%	"
	70196500	-- Open woven fabrics of a width not exceeding 30 cm	10%	"
	70196600	-- Open woven fabrics of a width exceeding 30 cm	10%	"
	70196900	-- Other	10%	"
		-- Chemically bonded fabrics :		
	70197100	-- Veils (thin sheets)	10%	"
	70197200	-- Other closed fabrics	10%	"
	70197300	-- Other open fabrics	10%	"
	70198000	- Glass wool and articles of glass wool	10%	"
	70199000	- Other	10%	"
70.20	70200000	Other articles of glass:		
	70200010	--- Glass inners for vacuum flasks or other vacuum vessels	10%	"
	70200020	--- Filters for use with automatic data processing machines	10%	"
	70200030	--- Quartz reactor tubes and holders designed for insertion into diffusion and oxidation furnaces for production of semiconductor wafers	10%	"
	70200040	--- Other industrial articles	10%	"
	70200050	--- Articles for husbandry and horticultural appliances	10%	"
	70200060	--- Lifebuoys	10%	"
	70200070	--- Floats for fishing nets	10%	"
	70200090	--- Other	10%	"

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

**CHAPTER 71
NATURAL OF 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 I (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) Heading 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 or 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);**

(*) The underlined portion of this Note constitutes an optional text.

- (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, thorium and ruthenium.
 (C) The expression "precious or semi-precious stones" does not include any of 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 I (a) to Section VI, goods answering to a description in heading 71.12 are to be classified in that heading and 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 semi-precious stones, synthetic or reconstructed precious or semi-precious stones, tortoise shell, mother-of-pearl, ivory, natural or reconstituted amber, jet or cord.
 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, or 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 Note:

1. For the purposes of subheadings 7106.10, 7108.11, 7110.11, 7110.21, 7110.31 and 7110.41, the expression “powder” and “in powder form” means products of which 90% or more by weight passes through a sieve having a mesh aperture of 0.5mm.
2. Notwithstanding the provisions of Chapter Note 4 (B), for the purposes of subheadings 7110.11 and 7110.19, 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 No.	H.S. Code	DESCRIPTION	Rate	St. U
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 string mounted or set; pearls, natural or cultured, temporarily strung for convenience of transport.		
	71011000	- Natural pearls	10%	Kg
	71012100 71012200	- Cultured pearls: -- Un worked -- Worked	3% 10%	“ “
71.02		Diamonds, whether or not worked, but not mounted or set.		
	71021000	- Unsorted	10%	“
		- Industrial:		
	71022100 71022900	-- Unworked or simply sawn, cleaved or bruted -- Other	3% 10%	“ “
		- Non-industrial:		
	71023100 71023900	-- Unworked or simply sawn, cleaved or bruted -- Other	3% 10%	“ “
71.03		Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung mounted or set; upgraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport.		
	71031000	- Unworked or simply swan or roughly shaped:		
	71031010 71031020 71031090	--- Tanzanite --- Alexandrite --- Other	3% 3% 3%	“ “ “
		- Otherwise worked:		
	71039100 71039900	-- Rubies, sapphires and emeralds -- Other :	10%	“
	71039910 71039920 71039990	--- Tanzanite --- Alexandrite --- Other	10% 10% 10%	“ “ “
71.04		Synthetic or reconstructed precious or semi-precious stones, whether or not worked or graded but not strung mounted or set; upgraded synthetic or reconstructed precious or semi-precious stones, temporarily strung for convenience of transport.		
	71041000	- Piezo-electric quartz	10%	“
		- Other, unworked or simply sawn or roughly shaped :		
	71042100 71042900	-- Diamonds -- Other	10% 3%	“ “
		- Other:		
	71049100 71049900	-- Diamonds -- Other	10% 3%	“ “

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
71.05	71051000 71059000	Dust and powder of natural or synthetic precious or semi-precious stones. - Of diamonds - Other	3% 3%	Kg “
II - PRECIOUS METALS AND METALS CLAD WITH PRECIOUS METAL				
71.06	71061000	Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form. - Powder	3%	“
	71069100	- Other: -- Unwrought	3%	“
	71069200	-- Semi-manufactured:		
	71069210	--- Bars, rods, profiles and wires	3%	“
	71069290	--- Other	3%	“
71.07	71070000	Base metals clad with silver, not further worked than semi-manufactured.		
	71070010	--- Bars, rods, sections, tubes and wire	3%	“
	71070020	--- Sheets, plates and strips	3%	“
	71070090	--- Other	3%	“
71.08		Gold (including gold plated with platinum) unwrought or in semi-manufactured. - Non-monetary:		
	71081100	-- Powder	3%	“
	71081200	-- Other unwrought forms	3%	“
	71081300	-- Other semi-manufactured forms	3%	“
	71082000	- Monetary	3%	“
71.09	71090000	Base metals or silver, clad with gold, not further worked than semi-manufactured.		
	71090010	--- Bars, rods, sections, wires, tubes and pipes	3%	“
	71090020	--- Sheets, plates and strips	3%	“
	71090090	--- Other	3%	“
71.10		Platinum, unwrought or in semi-manufactured forms, or in powder form. - Platinum:		
	71101100	-- Unwrought or in powder form	3%	“
	71101900	-- Other	3%	“
		- Palladium:		
	71102100	-- Unwrought or in powder form	3%	“
	71102900	-- Other	3%	“
		- Rhodium:		
	71103100	-- Unwrought or in powder form	3%	“
	71103900	-- Other	3%	“
		- Iridium, osmium and ruthenium:		
	71104100	-- Unwrought or in powder form	3%	“
	71104900	-- Other	3%	“
71.11	71110000	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured.		
	71110010	--- Bars, rods, sections, tubes and wire,	3%	“
	71110020	--- plates, sheets, strip, tubes and pipes	3%	“
	71110090	--- Other	3%	“

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
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 other than goods of heading 85.49.		
	71123000	- Ash containing precious metal or precious compounds.	3%	Kg
		- Other		
	71129100	-- Of gold, including metal clad with gold but excluding sweepings containing other precious metals	3%	"
	71129200	-- Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals	3%	"
	71129900	-- Other	3%	"
		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:		
	71131100	-- Of silver, whether or not plated or clad with other precious metal	10%	"
	71131900	-- Of other precious metal, whether or not plated or clad with precious metal:		
	71132000	- Of base metal clad with precious metal:		
	71132010	--- Parts, unfinished or incomplete	10%	"
	71132090	--- Other	10%	"
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:		
	71141100	-- Of silver, whether or not plated or clad with other precious metal	10%	"
	71141900	-- Of other precious metal, whether or not plated or clad with precious metal	10%	"
	71142000	- Of base metal clad with precious metal	10%	"
71.15		Other articles of precious metal or of metal clad with precious metal.		
	71151000	- Catalysts in the form of wire cloth or grill, of platinum	10%	"
	71159000	- Other:		
	71159010	--- Chains and similar articles produced in continuous length exceeding 200 centimetres, clasps and parts suitable for use in manufacture of jewellery, of precious metal	10%	"
	71159020	--- Chains and similar articles produced in continuous length exceeding 200 centimetres, clasps and parts suitable for use in manufacture of jewellery, of metal clad with precious metal	10%	"
	71159090	--- Other	10%	"
71.16		Articles of metal or cultured pearls, precious or semi-precious stones (natural synthetic or reconstructed).		
	71161000	- Of natural or cultured pearls	10%	"
	71162000	- Of precious or semi-precious stones (natural, synthetic or reconstructed)	10%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
71.17		Imitation jewellery.		
		- Of base metal, whether or not plated with precious metal:		
	71171100	-- Cuff-links and studs	10%	Kg
	71171900	-- Other:		
	71171910	--- Ornamental motifs, whether or not polished, assembled by small links into strips of indefinite length	10%	"
	71171090	--- Other	10%	"
	71179000	- Other:		
	71179010	--- Ornamental motifs, whether or not polished, assembled by small links into strips of indefinite length	10%	"
	71179090	--- Other	10%	"
71.18		Coin.		
	71181000	- Coin (other than gold coin), not being legal tender:		
	71181010	--- Of silver	3%	"
	71181090	--- Other	3%	"
	71189000	- Other:		
	71189010	--- Of silver or gold	3%	"
	71189090	--- Other	3%	"

**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;
- (ij) Lead shot prepared for ammunition (heading 93.06) or other articles of Section XIX (arms and ammunition);
- (k) Articles of Chapter 94 (for example, furniture, mattress supports, luminaires and lighting fittings, illuminated signs, prefabricated buildings);
- (l) Articles of Chapter 95 (for example, toys, games, sports requisites);
- “(m) Hand sieves, buttons, pens, pencil-holders, pen nibs, monopods, bipods, tripods and similar articles or other articles of Chapter 96 (miscellaneous manufactured articles); or”.
- (N) 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 or 73.18 and similar articles of other base metal, other than articles specially designed for use exclusively in implants in medical, surgical, dental or veterinary sciences (heading 90.21);
- (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 and frames and mirrors, of base metal, of heading No. 83.06.

In Chapters 73 to 76 and 78 to 82 (but not 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 I 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, aluminum, 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 general 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 a heading No. 81.13 is regarded as single base metal.

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

- (a) Waste and scrap
 - (i) All metal waste and scrap;
 - (ii) Metal goods definitely not usable as such because of breakage, cutting-up, wear or other reasons.
- (b) Powders

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

9. For the purposes of Chapters 74 to 76 and 78 to 81, 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.

Wire-bars and billets of Chapter 74 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. This provision applies *mutatis mutandis* to the products of Chapter 81.

- (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), 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 for plates, sheets, strip, and foil 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.

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 10% 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 10% but not more than 30% of manganese and otherwise conforming to the specification at (a) above.

(c) **Ferro-alloys**

Alloys in bigs, 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**

Alloys 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 aluminum
- 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
- 0.010% or more of niobium
- 0.10% 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.

(ij) 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.

(k) 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.

(l) 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).

(m) Other bars and rods

Products which do not conform to any of the definitions at (ij), (k) or (l) above 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 square), 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 (ij), (k), (l) or (m) above 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 Note.

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: aluminum, 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 0.10% but not more than 10% of silicon and not more than 0.08% of carbon. They may also contain by weight not more than 1% of aluminum 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, 0.10% or more of carbon and 3 to 10% 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 No.	H.S. Code	DESCRIPTION	Rate	St. U
72.01		I - PRIMARY MATERIALS; PRODUCTS IN GRANULAR OR POWDER FORM		
		Pig iron and spiegelesien in pigs, blocks or other primary forms.		
	72011000	- Non-alloy pig iron containing by weight 0.5% or less of phosphorus	3%	Kg
	72012000	- Non-alloy pig iron containing by weight more than 0.5% of phosphorus	3%	"
72.02	72015000	- Alloy pig iron; spiegeleisen	3%	"
		Ferro-alloys.		
		- Ferro-manganese:		
	72021100	-- Containing by weight more than 2% of carbon	3%	"
	72021900	-- Other	3%	"
		- Ferro-silicon:		
	72022100	-- Containing by weight more than 55% of silicon	3%	"
	72022900	-- Other	3%	"
	72023000	- Ferro-silico-manganese	3%	"
		- Ferro-chromium:		
	72024100	-- Containing by weight more than 4% of carbon	3%	"
	72024900	-- Other	3%	"
	72025000	- Ferro-silico-chromium:	3%	"
	72026000	- Ferro-nickel	3%	"
	72027000	- Ferro-molybdenum	3%	"
	72028000	- Ferro-tungsten and ferro-silico-tungsten	3%	"
		- Other:		
	72029100	-- Ferro-titanium and ferro-silico-titanium	3%	"
	72029200	-- Ferro-vanadium	3%	"
	72029300	-- Ferro-niobium	3%	"
	72029900	-- Other	3%	"
72.03		Ferrous products obtained by direct reduction of iron ore and other ferrous products, in lumps, pellets or similar forms; iron having a minimum purity by weight of 99.94%, in lumps, pellets or similar forms.		
	72031000	- Ferrous products obtained by direct reduction of iron ore	3%	"
	72039000	- Other	3%	"
72.04		Ferrous waste and scrap; remelting scrap ingots of iron or steel.		
	72041000	- Waste and scrap of cast iron	10%	"
		- Waste and scrap of alloy steel:		
	72042100	-- Of stainless steel	10%	"
	72042900	-- Other	10%	"
	72043000	- Waste and scrap of tinned iron or steel	10%	"
		- Other waste and scrap:		
	72044100	-- Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles	10%	"
	72044900	-- Other	10%	"
72.05	72045000	- Remelting scrap ingots	10%	"
		Granules and powders, of pig iron, spiegeleisen, iron or steel.		
	72051000	- Granules	10%	"
		- Powders:		
	72052100	-- Of alloy steel	10%	"
	72052900	-- Other	10%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
72.06		II - IRON AND NON-ALLOY STEEL		
		Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading 72.03).		
	72061000	- Ingots	3%	Kg
	72069000	- Other:		
	72069010	--- Of less than 0.25% of carbon steel	3%	"
	72069090	--- Other	3%	"
72.07		Semi-finished products of iron or non-alloy steel.		
		- Containing by weight less than 0.25% of carbon:		
	72071100	-- Of rectangular (including square) cross-section, the width measuring less than twice the thickness	10%	"
	72071200	-- Other, of rectangular (other than square) cross-section	10%	"
	72071900	-- Other	10%	"
	72072000	- Containing by weight 0.25% or more of carbon	10%	
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.		
	72081000	- In coils, not further worked than hot-rolled, with patterns in relief	10%	"
		- Other, in coils, not further worked than hot-rolled, pickled:		
	72082500	-- Of a thickness of 4.75 mm or more	10%	"
	72082600	-- Of a thickness of 3 mm or more but less than 4.75 mm	10%	"
	72082700	-- Of a thickness of less than 3 mm	10%	"
		- Other, in coils, not further worked than hot-rolled:		
	72083600	-- Of a thickness exceeding 10 mm	10%	"
	72083700	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm	10%	"
	72083800	-- Of a thickness of 3 mm or more but less than 4.75 mm	10%	"
	72083900	-- Of a thickness of less than 3 mm	10%	"
	72084000	- Not in coils, not further worked than hot-rolled, with patterns in relief	10%	"
		- Other, not in coils, not further worked than hot-rolled:		
	72085100	-- Of a thickness exceeding 10 mm	10%	"
	72085200	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm	10%	"
	72085300	-- Of a thickness of 3 mm or more but less than 4.75 mm	10%	"
	72085400	-- Of a thickness of less than 3 mm	10%	"
	72089000	- Other:		"
	72089010	--- In coils	10%	
	72089090	--- Other	10%	
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 than cold-rolled (cold-reduced):		
	72091500	-- Of a thickness of 3 mm or more	10%	"
	72091600	-- Of a thickness exceeding 1 mm but less than 3 mm	10%	"
	72091700	-- Of a thickness of 0.5 mm or more but not exceeding 1 mm	10%	"
	72091800	-- Of a thickness of less than 0.5 mm	10%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
72.10		- Not in coils, not further worked than cold-rolled (cold-reduced):		
	72092500	-- Of a thickness of 3 mm or more	10%	Kg
	72092600	-- Of a thickness exceeding 1 mm but less than 3 mm	10%	"
	72092700	-- Of a thickness of 0.5 mm or more but not exceeding 1 mm	10%	"
	72092800	-- Of a thickness of less than 0.5 mm	10%	"
	72099000	- Other :		
	72099010	--- In coils	10%	"
	72099090	--- Other	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:		
	72101100	-- Of a thickness of 0.5 mm or more:		
	72101110	--- In coils	10%	"
	72101190	--- Other	10%	"
	72101200	-- Of a thickness of less than 0.5 mm:		
	72101210	--- In coils	10%	"
	72101290	--- Other	10%	"
	72102000	- Plated or coated with lead, including terne-plate:		
	72102010	--- In coils	10%	"
	72102090	--- Other	10%	"
	72103000	- Electrolytically plated or coated with zinc:		
	72103010	--- In coils	10%	"
	72103090	--- Other	10%	"
		- Otherwise plated or coated with zinc:		
	72104100	-- Corrugated:		
	72104110	--- In coils	10%	"
	72104190	--- Other	10%	"
	72104900	-- Other:		
	72104910	--- Galvanized steel coils zinc coated	10%	"
	72104920	--- In coils	10%	"
	72104990	--- Other	10%	"
	72105000	- Plated or coated with chromium oxides or with chromium and chromium oxides		
	72105010	--- In coils	10%	"
	72105090	--- Other	10%	"
		- Plated or coated with aluminum:		
	72106100	-- Plated or coated with aluminium-zinc alloys		
	72106110	--- In coils	10%	"
	72106190	--- Other	10%	"
	72106900	-- Other		
	72106910	--- In coils	10%	"
	72106990	--- Other	10%	"
	72107000	- Painted, varnished or coated with plastics		
	72107010	--- In coils	10%	"
	72107090	--- Other	10%	"
	72109000	- Other		
	72109010	--- In coils	10%	"
	72109090	--- Other	10%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
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:		
	72111300	-- 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
	72111400	-- Other, of a thickness of 4.75 mm or more	10%	"
	72111900	-- Other	10%	"
		- Not further worked than cold-rolled (cold-reduced):		
	72112300	-- Containing by weight less than 0.25% of carbon	10%	"
	72112900	-- Other	10%	"
	72119000	- Other	10%	"
72.12		Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated.		
	72121000	- Plated or coated with tin:		
	72121010	--- In coils	10%	"
	72121090	--- Other	10%	"
	72122000	- Electrolytically plated or coated with zinc:		
	72122010	--- In coils	10%	"
	72122090	--- Other	10%	"
	72123000	- Otherwise plated or coated with zinc:		
	72123010	--- In coils	10%	"
	72123090	--- Other	10%	"
	72124000	- Painted, varnished or coated with plastics:		
	72124010	--- In coils	10%	"
	72124090	--- Other	10%	"
	72125000	- Otherwise plated or coated:		
	72125010	--- In coils	10%	"
	72125090	--- Other	10%	"
	72126000	- Clad:		
	72126010	--- In coils	10%	"
	72126090	--- Other	10%	"
72.13		Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel.		
	72131000	- Containing indentations, ribs, grooves or other deformations produced during the rolling process:		
	72131010	--- Of circular cross-section not exceeding 6 mm in diameter	10%	"
	72131020	--- Of circular cross-section exceeding 6 mm in diameter	10%	"
	72131090	--- Other	10%	"
	72132000	- Other, of free-cutting steel:		
	72132010	--- Of circular cross-section not exceeding 6 mm in diameter	10%	"
	72132020	--- Of circular cross-section exceeding 6 mm in diameter	10%	"
	72132090	--- Other	10%	"
		- Other:		
	72139100	-- Of circular cross-section measuring less than 14 mm in diameter:		
	72139110	--- Of circular cross-section not exceeding 6 mm in diameter	10%	"
	72139120	--- Of circular cross-section exceeding 6 mm in diameter	10%	"
	72139190	--- Other	10%	"
	72139900	-- Other:		
	72139910	--- Of circular cross-section not exceeding 6 mm in diameter	10%	"
	72139920	--- Of circular cross-section exceeding 6 mm in diameter	10%	"
	72139990	--- Other	10%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
72.14		Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling.		
	72141000	- Forged:		
	72141010	--- Of circular cross-section not exceeding 6 mm in diameter	10%	Kg
	72141020	--- Of circular cross-section exceeding 6 mm in diameter	10%	"
	72141090	--- Other	10%	"
	72142000	- Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling:		
	72142010	--- Of circular cross-section not exceeding 6 mm in diameter	10%	"
	72142020	--- Of circular cross-section exceeding 6 mm in diameter	10%	"
	72142090	--- Other	10%	"
	72143000	- Other, of free-cutting steel:		
	72143010	--- Of circular cross-section not exceeding 6 mm in diameter	10%	"
	72143020	--- Of circular cross-section exceeding 6 mm in diameter	10%	"
	72143090	--- Other	10%	"
		- Other		
	72149100	-- Of rectangular (other than square) cross-section	10%	"
	72149900	-- Other:		
	72149910	--- Of circular cross-section not exceeding 6 mm in diameter	10%	"
	72149920	--- Of circular cross-section exceeding 6 mm in diameter	10%	"
	72149990	--- Other	10%	"
72.15		Other bars and rods of iron or non-alloy steel.		
	72151000	- Of free-cutting steel, not further worked than cold-formed or cold-finished:		
	72151010	--- Of circular cross-section not exceeding 6 mm in diameter	10%	"
	72151020	--- Of circular cross-section exceeding 6 mm in diameter	10%	"
	72151090	--- Other	10%	"
	72155000	- Other, not further worked than cold-formed or cold-finished:		
	72155010	--- Of circular cross-section not exceeding 6 mm in diameter	10%	"
	72155020	--- Of circular cross-section exceeding 6 mm in diameter	10%	"
	72155090	--- Other	10%	"
	72159000	- Other:		
	72159010	--- Of circular cross-section not exceeding 6 mm in diameter	10%	"
	72159020	--- Of circular cross-section exceeding 6 mm in diameter	10%	"
	72159090	--- Other	10%	"
72.16		Angles, shapes and sections of iron or non-alloy steel.		
	72161000	- U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm:		
	72161010	--- Galvanised	10%	"
	72161090	--- Other	10%	"
		- L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm		
	72162100	-- L sections:		
	72162110	--- Galvanised	10%	"
	72162190	--- Other	10%	"
	72162200	-- T sections:		
	72162210	--- Galvanised	10%	"
	72162290	--- Other	10%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
72.17		- 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:		
	72163100	-- U sections:		
	72163110	--- Galvanised	10%	Kg
	72163190	--- Other	10%	"
	72163200	-- I sections:		
	72163210	--- Galvanised	10%	"
	72163290	--- Other	10%	"
	72163300	-- H sections:		
	72163310	--- Galvanised	10%	"
	72163390	--- Other	10%	"
	72164000	- L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more:		
	72164010	--- Galvanised	10%	"
	72164090	--- Other	10%	"
	72165000	- Other angles, shapes and sections not further worked than hot-rolled, hot-drawn or extruded:		
	72165010	--- Galvanised	10%	"
	72165090	--- Other	10%	"
		- Angles, shapes and sections, not further worked than cold-formed or cold-finished:		
	72166100	-- Obtained from flat-rolled products:		
	72166110	--- Galvanised	10%	"
	72166190	--- Other	10%	"
	72166900	-- Other:		
	72166910	--- Galvanised	10%	"
	72166990	--- Other	10%	"
		- Other:		
	72169100	-- Cold-formed or cold-finished from flat-rolled products:		
	72169110	--- Galvanised	10%	"
	72169190	--- Other	10%	"
	72169900	-- Other:		
	72169910	--- Galvanised	10%	"
	72169990	--- Other	10%	"
		Wire of iron or non-alloy steel.		
	72171000	- Not plated or coated, whether or not polished:		
	72171010	--- Containing by weight 0.6% or more of carbon	3%	"
	72171090	--- Other	3%	"
	72172000	- Plated or coated with zinc:		
	72172010	--- Containing by weight 0.6% or more of carbon	3%	"
	72172090	--- Other	3%	"
	72173000	- Plated or coated with other base metals:		
	72173010	--- Of a kind used in the manufacture of tyres	3%	"
	72173090	--- Other	3%	"
	72179000	- Other:		
	72179010	--- Of a kind used in the manufacture of tyres	3%	"
	72179090	--- Other	3%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
72.18		III - STAINLESS STEEL		
		Stainless steel in ingots or other primary forms; semi-finished products of stainless steel.		
	72181000	- Ingots and other primary forms	3%	Kg
	72189100	- Other:		
	72189100	-- Of rectangular (other than square) cross-section	3%	"
	72189900	-- Other	3%	"
72.19		Flat-rolled products of stainless steel, of a width of 600 mm or more.		
		- Not further worked than hot-rolled, in coils:		
	72191100	-- Of a thickness exceeding 10 mm	10%	Kg
	72191200	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm	10%	"
	72191300	-- Of a thickness of 3 mm or more but less than 4.75 mm	10%	"
	72191400	-- Of a thickness of less than 3 mm	10%	"
		- Not further worked than hot-rolled, not in coils:		
	72192100	-- Of a thickness exceeding 10 mm,	10%	"
	72192200	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm	10%	"
	72192300	-- Of a thickness of 3 mm or more but less than 4.75 mm	10%	"
	72192400	-- Of a thickness of less than 3 mm	10%	"
		- Not further worked than cold-rolled (cold-reduced):		
	72193100	-- Of a thickness exceeding 4.75 mm or more	10%	"
	72193200	-- Of a thickness of 3 mm or more but less than 4.75 mm	10%	"
	72193300	-- Of a thickness exceeding 1 mm but less than 3 mm	10%	"
	72193400	-- Of a thickness of 0.5 mm or more but not exceeding 1 mm	10%	"
	72193500	-- Of a thickness of less than 0.5 mm	10%	"
	72199000	- Other	10%	"
72.20		Flat-rolled products of stainless steel, or a width of less than 600 mm.		
		- Not further worked than hot-rolled:		
	72201100	-- Of a thickness of 4.75 mm or more	10%	"
	72201200	-- Of a thickness of less than 4.75 mm	10%	"
	72202000	- Not further worked than cold-rolled (cold-reduced)	10%	"
	72209000	- Other	10%	"
72.21	72210000	Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel..		
	72210010	--- Of circular cross-section	10%	"
	72210090	--- Other	10%	"
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:		
	72221100	-- Of circular cross-section	10%	"
	72221900	-- Other	10%	"
	72222000	- Bars and rods, not further worked than cold-formed or cold-finished:		
	72222010	--- Of circular cross-section	10%	"
	72222090	--- Other	10%	"
	72223000	- Other bars and rods:		
	72223010	--- Of circular cross-section	10%	"
	72223090	--- Other	10%	"
	72224000	- Angles, shapes and sections	10%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
72.23	72230000	Wire of stainless steel	3%	Kg
		IV - OTHER ALLOY STEEL; HOLLOW DRILL BARS AND RODS, OF ALLOY OR NON-ALLOY STEEL		
72.24		Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel.		
	72241000	- Ingots and other primary forms	10%	“
	72249000	- Other	10%	“
72.25		Flat-rolled products of other alloy steel, of a width of 600 mm or more.		
		- Of silicon-electrical steel:		
	72251100	-- Grain-oriented	10%	“
	72251900	-- Other	10%	“
	72253000	- Other, not further worked than hot-rolled, in coils	10%	“
	72254000	- Other, not further worked than hot-rolled, not in coils	10%	“
	72255000	- Other, not further worked than cold-rolled, (cold-reduced)	10%	“
		- Other:		
	72259100	-- Electrolytically plated or coated with zinc	10%	“
	72259200	-- Otherwise plated or coated with zinc	10%	“
	72259900	-- Other	10%	“
72.26		Flat-rolled products of other alloy steel, of width of less than 600 mm.		
		- Of silicon-electrical steel:		
	72261100	-- Grain-oriented	10%	“
	72261900	-- Other	10%	“
	72262000	- Of high speed steel	10%	“
		- Other:		
	72269100	-- Not further worked than hot-rolled	10%	“
	72269200	-- Not further worked than cold-rolled (cold-refused)	10%	“
	72269900	-- Other	10%	“
72.27		Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel.		
	72271000	- Of high speed steel:		
	72271010	--- Of circular cross-section not exceeding 6 mm in diameter	10%	“
	72271020	--- Of circular cross-section exceeding 6 mm in diameter	10%	“
	72271090	--- Other	10%	“
	72272000	- Of silico-manganese steel:		
	72272010	--- Of circular cross-section not exceeding 6 mm in diameter	10%	“
	72272020	--- Of circular cross-section exceeding 6 mm in diameter	10%	“
	72272090	--- Other	10%	“
	72279000	- Other:		
	72279010	--- Of circular cross-section not exceeding 6 mm in diameter	10%	“
	72279020	--- Of circular cross-section exceeding 6 mm in diameter	10%	“
	72279090	--- Other	10%	“

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
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.		
	72281000	- Bars and rods, of high speed steel:		
	72281010	--- Of circular cross-section not exceeding 6 mm in diameter	10%	Kg
	72281020	--- Of circular cross-section exceeding 6 mm in diameter	10%	"
	72281090	--- Other	10%	"
	72282000	- Bars and rods, of silico-manganese steel:		
	72282010	--- Of circular cross-section not exceeding 6 mm in diameter	10%	"
	72282020	--- Of circular cross-section exceeding 6 mm in diameter	10%	"
	72282090	--- Other	10%	"
	72283000	- Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded:		
	72283010	--- Of circular cross-section not exceeding 6 mm in diameter	10%	"
	72283020	--- Of circular cross-section exceeding 6 mm in diameter	10%	"
	72283090	--- Other	10%	"
	72284000	- Other bars and rods, not further worked than forged:		
	72284010	--- Of circular cross-section not exceeding 6 mm in diameter	10%	"
	72284020	--- Of circular cross-section exceeding 6 mm in diameter	10%	"
	72284090	--- Other	10%	"
	72285000	- Other bars and rods, not further worked than cold-formed or cold-finished:		
	72285010	--- Of circular cross-section not exceeding 6 mm in diameter	10%	"
	72285020	--- Of circular cross-section exceeding 6 mm in diameter	10%	"
	72285090	--- Other	10%	"
	72286000	- Other bars and rods:		
	72286010	--- Of circular cross-section not exceeding 6 mm in diameter	10%	"
	72286020	--- Of circular cross-section exceeding 6 mm in diameter	10%	"
	72286090	--- Other	10%	"
	72287000	- Angles, shapes and sections	10%	"
	72288000	- Hollow drill bars and rods	10%	"
72.29		Wire of other alloy steel		
	72292000	- Of silico-manganese steel	3%	"
	72299000	- Other	3%	"

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 word “wire” means hot or cold-formed products of any cross sectional shape, of which no cross-sectional dimension exceeds 16 mm.**

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
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.		
	73011000	- Sheet piling	3%	Kg
	73012000	- Angles, shapes and sections	3%	“
73.02		Railway or tramway track construction material of iron or steel, the following rails check-rails and rack rails, switch blades, crossing pieces, sleepers (dross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bed-plates, ties and other material specialized for jointing or fixing rails.		
	73021000	- Rails:		
	73021010	--- Weighing 17 kg or more per meter	3%	“
	73021090	--- Other	3%	“
	73023000	- Switch blades, crossing frogs, point rods and other crossing pieces	3%	“
	73024000	- Fish-plates and sole plates	3%	“
	73029000	- Other	3%	“
73.03		Tubes, pipes and hollow profiles, of cast iron.		
	73030000	- Tubes, pipes and hollow profiles, of cast iron:		
	73030010	--- Of diameter of 3 inches or more	3%	“
	73030090	--- Other	10%	“
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:		
	73041100	-- of stainless steel	3%	“
	73041900	-- Other	3%	“
		- Casing, tubing and drill pipe, of a kind used in drilling for oil or gas:		
	73042200	-- Drill pipe of stainless steel	10%	“
	73042300	-- Other drill pipe:		
	73042310	--- Galvanised	10%	“
	73042390	--- Other	10%	“
	73042400	-- Other, of stainless steel	10%	“
	73042900	-- Other:		
	73042910	--- Galvanised	10%	“
	73042920	--- Of diameter of 3 inches or more	3%	“
	73042990	--- Other	10%	“
		- Other, of circular cross-section, of iron or non-alloy steel:		
	73043100	-- Cold-drawn or cold-rolled (cold-reduced):		
	73043110	--- Galvanised	10%	“
	73043120	--- Of diameter of 3 inches or more	10%	“
	73043190	--- Other	10%	“

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
73.05	73043900	-- Other:		
	73043910	--- Galvanised	10%	Kg
	73043920	--- Of diameter of 3 inches or more	10%	"
	73043990	--- Other	10%	"
		- Other, of circular cross-section, of stainless steel:		
	73044100	-- Cold-drawn or cold-rolled (cold-reduced):		
	73044110	--- Of diameter of 3 inches or more	10%	"
	73044190	--- Other	10%	"
	73044900	-- Other:		
	73044910	--- Of diameter of 3 inches or more	10%	"
	73044990	--- Other	10%	"
		- Other, of circular cross-section, of other alloy steel:		
	73045100	-- Cold-drawn or cold-rolled (cold-reduced):		
	73045110	--- Galvanised	10%	"
	73045120	--- Of diameter of 3 inches or more	10%	"
	73045190	--- Other	10%	"
	73045900	-- Other:		
	73045910	--- Galvanised	10%	"
	73045920	--- Of diameter of 3 inches or more	10%	"
	73045990	--- Other	10%	"
	73049000	- Other:		
	73049010	--- Galvanised	10%	"
	73049020	--- Of diameter of 3 inches or more	10%	"
	73049090	--- Other	10%	"
		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:		
	73051100	-- Longitudinally submerged are welded:		
	73051110	--- Galvanised	10%	"
	73051190	--- Other	10%	"
	73051200	-- Other, longitudinally welded:		
	73051210	--- Galvanised	10%	"
	73051290	--- Other	10%	"
	73051900	-- Other:		
	73051910	--- Galvanised	10%	"
	73051990	--- Other	10%	"
	73052000	- Casing of a kind used in drilling for oil or gas	10%	"
		- Other, welded:		
	73053100	-- Longitudinally welded	10%	"
	73053900	-- Other:		
	73053910	--- Galvanised	10%	"
	73053990	--- Other	10%	"
	73059000	- Other:		
	73059010	--- Galvanised	10%	"
	73059090	--- Other	10%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
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:		
	73061100	-- Welded, of stainless steel:		
	73061110	--- Galvanised	3%	Kg
	73061190	--- Other	3%	"
	73061900	-- Other:		
	73061910	--- Galvanised	3%	"
	73061990	--- Other	3%	"
		- Casing and tubing of a kind used in drilling for oil or gas:		
	73062100	-- Welded, of stainless steel:		
	73062110	--- Galvanised	3%	"
	73062190	--- Other	3%	"
	73062900	-- Other	10%	"
	73063000	- Other, welded, of circular cross-section, of iron or non-alloy steel:		
	73063010	--- Galvanised	10%	"
	73063020	--- Of diameter of 3 inches or more	10%	"
	73063090	--- Other	10%	"
	73064000	- Other, welded, of circular cross-section, of stainless steel:		
	73064010	--- Of diameter of 3 inches or more	3%	"
	73064090	--- Other	10%	"
	73065000	- Other, welded, of circular cross-section, of other alloy steel:		
	73065010	--- Galvanised	10%	"
	73065020	--- Of diameter of 3 inches or more	10%	"
	73065090	--- Other	10%	"
		- Other, welded, of non-circular cross-section:		
	73066100	-- Of square or rectangular cross-section		
	73066110	--- Galvanised	3%	"
	73066190	--- Other	3%	"
	73066900	-- Of other non-circular cross-section:		
	73066910	--- Galvanised	3%	"
	73066990	--- Other	3%	"
	73069000	- Other:		
	73069010	--- Galvanised	10%	"
	73069020	--- Tubes and pipes of mild steel, enamelled, open seam, with an outside diameter of 18 mm or 22 to 28 mm, inclusive, and thickness of 1.4 to 1.9 mm, inclusive	10%	"
	73069030	--- Of diameter of 3 inches or more	3	"
	73069090	--- Other	10%	"
73.07		Tubes or pipe fittings (for example, couplings, elbows, sleeves), or iron steel.		
		- Cast fittings:		
	73071100	-- Of non-malleable cast iron	10%	"
	73071900	-- Other	10%	"
		- Other, of stainless steel:		
	73072100	-- Flanges	10%	"
	73072200	-- Threaded elbows, bends and sleeves	10%	"
	73072300	-- Butt welding fittings	10%	"
	73072900	-- Other	10%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
73.08		- Other:		
	73079100	-- Flanges		
	73079110	--- Galvanised	10%	Kg
	73079190	--- Other	10%	“
	73079200	-- Threaded elbows, bends and sleeves		
	73079210	--- Galvanised	10%	“
	73079290	--- Other	10%	“
	73079300	-- Butt welding fittings		
	73079310	--- Galvanised	10%	“
	73079390	--- Other	10%	“
	73079900	-- Other		
	73079910	--- Galvanised	10%	“
	73079990	--- Other	10%	“
		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.		
	73081000	- Bridges and bridge-sections	3%	“
	73082000	- Towers and lattice masts	3%	“
	73083000	- Doors, windows and their frames and thresholds for doors	10%	“
	73084000	- Equipment for scaffolding, shuttering, propping or pit propping	3%	“
	73089000	- Other		
	73089010	--- Agricultural structures building	Nil	“
	73089020	--- Large scale rack and shelving systems, being structures for permanent installation	10%	“
	73089030	--- Gates of a kind used in agricultural and railway fencing; lifts; spiral chutes designed for use in lifts; spiral gravity chutes	10%	“
	73089040	--- Made frames	10%	“
	73089050	--- Smoke stacks	10%	“
	73089060	--- Mining head frames and superstructures; underground yielding arches for use in mines; shaft guides rails	10%	“
	73089070	--- Roofing tiles coated with acrylic paint and the weather side coated with natural sand granules	10%	“
	73089090	--- Other	10%	“
73.09	73090000	Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.		
	73090010	--- Grain silos	3%	“
	73090020	--- Tanks, vats and similar containers	3%	“
	73090090	--- Other	3%	“

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
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 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.		
	73101000	- Of a capacity of 50 l or more		
	73101010	--- Of a capacity of 210 l or more, for industrial use	3%	Kg
	73101090	--- Other	3%	"
		- Of a capacity of less than 50 l:		
	73102100	-- Cans which are to be closed by soldering or crimping	3%	"
	73102900	-- Other:		
	73102910	--- Cans and ends for beverages	3%	"
	73102920	--- Aerosol cans	3%	"
	73102930	--- Cryogenic containers designed for the storage of bull semen, steel trunks and similar articles of steel	3%	"
	73102990	--- Other	3%	"
73.11	73110000	Containers for compressed or liquefied gas, of iron or steel.		
	73110010	--- Sealed containers for packing butagas of a capacity of less than 100 liters; for packing chlorine gas of a capacity not exceeding 1.1 ton	3%	"
	73110020	--- Cylinders designed for the packing and conveyance of ozone depleting substances	3%	"
	73110090	--- Other	3%	"
73.12		Stranded wire, ropes, cables, plated bands, slings and the like, of iron or steel, not electrically insulated.		
	73121000	- Stranded wire, ropes and cables:		
	73121010	--- Wire of a kind used in the manufacture of tyres	10%	"
	73121020	--- Cable suitable for use in the manufacture of speedometer cables	10%	"
	73121090	--- Other	10%	"
	73129000	- Other:		
	73129010	--- Of a kind used in the manufacture of tyres	10%	"
	73129090	--- Other	10%	"
73.13	73130000	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.		
	73130010	--- Barbed wire of iron or steel	10%	"
	73130090	--- Other	10%	"
73.14		Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel.		
		- Woven cloth:		
	73141200	-- Endless bands for machinery, of stainless steel	10%	"
	73141400	-- Other woven cloth, of stainless steel	10%	"
	73141900	-- Other:		
	73141910	--- Endless bands for machinery	10%	"
	73141990	--- Other	10%	"
	73142000	- 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	10%	"
		- Other grill, netting and fencing, welded at the intersection:		
	73143100	-- Plated or coated with zinc	10%	"
	73143900	-- Other	10%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
73.15		- Other cloth, grill, netting and fencing:		
	73144100	-- Plated or coated with zinc	10%	Kg
	73144200	-- Coated with plastics	10%	"
	73144900	-- Other:		
	73144910	--- Gabions of all kinds	10%	"
	73144990	--- Other	10%	"
	73145000	- Expanded metal	10%	"
		Chain and parts thereof, of iron or steel.		
		- Articulated link chain and parts thereof:		
	73151100	-- Roller chain	10%	"
	73151200	-- Other chain:		
	73151210	--- Transmission chain	10%	"
	73151290	--- Other	10%	"
	73151900	-- Parts:		
	73121910	--- For chains of subheading 7315.1100 or 7315.1210	10%	"
	73121990	--- Other	10%	"
	73152000	- Skid chain	10%	"
		- Other chain:		
	73158100	-- Stud-link	10%	"
	73158200	-- Other, welded link	10%	"
	73158900	-- Other	10%	"
	73159000	- Other parts:		
	73159010	--- For chains of subheading 7315.8200 or 7315.8900	10%	"
	73159090	--- Other	10%	"
73.16	73160000	Anchors, grapnels and parts thereof, of iron or steel.	10%	"
73.17	73170000	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 or other material, but excluding such articles with heads of copper.		
	73170010	--- Carding tacks for textile carding machines and the like	10%	"
	73170020	--- Drawing pins	10%	"
	73170030	--- Wire nails	10%	"
	73170040	--- Hook and ring nails	10%	"
	73170090	--- Other	10%	"
73.18		Screws, bolts, nuts, coach screws, screw hooks, riets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel.		
		- Threaded articles:		
	73181100	-- Coach screws	10%	"
	73181200	-- Other wood screws	10%	"
	73181300	-- Screw hooks and screw rings	10%	"
	73181400	-- Self-tapping screws	10%	"
	73181500	-- Other screws and bolts, whether or not with their nuts or washers	10%	"
	73181600	-- Nuts	10%	"
	73181900	-- Other	10%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
73.19	73182100	- Non-threaded articles: -- Spring washers and other lock washers	10%	Kg
	73182200	-- Other washers	10%	"
	73182300	-- Rivets	10%	"
	73182400	-- Cotters and cotter-pins	10%	"
	73182900	-- Other	10%	"
		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.		
	73194000	- Safety pins and other pins	10%	"
	73199000	- Other:		
	73199010	--- Sewing, darning or embroidery needles	10%	"
	73199090	--- Other	10%	"
		Springs and leaves for springs, of iron or steel.		
	73201000	- Leaf-springs and leaves therefore	10%	"
	73202000	- Helical springs	10%	"
	73209000	- Other	10%	"
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:		
	73211100	-- For gas fuel or for both gas and other fuels:		
	73211110	--- For gas fuels	3%	U
	73211190	--- Others	3%	"
	73211200	-- For liquid fuel:		
	73211210	--- Cooking stoves of the pressure type using oil fuel	10%	"
	73211290	--- Other	10%	"
	73211900	-- Other including appliances for solid fuel	10%	"
		- Other appliances:		
	73218100	-- For gas fuel or for both gas and other fuels	3%	"
	73218200	-- For liquid fuel	10%	"
	73218900	-- Other including appliances be solid fuel	10%	"
	73219000	- Parts:		
	73219010	--- For articles of subheading 7321.11	3%	Kg
	73219090	--- Other	3%	"
73.22		Radiators for control 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, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel.		
		- Radiators and parts thereof:		
	73221100	-- Of cast iron	10%	Kg
	73221900	-- Other	10%	"
	73229000	- Other	10%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
73.22		Radiators for control 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, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel.		
		- Radiators and parts thereof:		
	73221100	-- Of cast iron	10%	Kg
	73221900	-- Other	10%	"
73.23	73229000	- Other	10%	"
		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.		
	73231000	- Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like:		
	73231010	--- Gloves	10%	"
	73231020	--- Pot scourers and scouring or polishing pads	10%	"
	73231090	--- Other	10%	"
		- Other:		
	73239100	-- Of cast iron, not enamelled:		
	73239110	---Pressure cookers	10%	"
	73239190	--- Other	10%	"
	73239200	-- Of cast iron, enamelled:		
	73239210	---Pressure cookers	10%	"
	73239290	--- Other	10%	"
	73239300	-- Of stainless steel:		
	73239310	---Pressure cookers	10%	"
	73239390	--- Other	10%	"
	73239400	-- Of iron (other than cast iron) or steel, enamelled:		
	73239410	---Pressure cookers	10%	"
	73239490	--- Other	10%	"
	73239900	-- Other:		
	73239910	---Pressure cookers	10%	"
	73239990	--- Other	10%	"
76.24		Sanitary ware and parts thereof, of iron or steel.		
	73241000	- Sinks and wash basins, of stainless steel	10%	"
		- Baths:		
	73242100	-- Of cast iron, whether or not enamelled	10%	"
	73242900	-- Other	10%	"
73.25	73249000	- Other, including parts	10%	"
		Other cast articles of iron or steel.		
	73251000	- Of non-malleable cast iron:		
	73251010	--- Of a kind used in agriculture	10%	"
	73251090	--- Other	10%	"
		- Other:		
	73259100	-- Grinding balls and similar articles for mills	10%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
73.26	73259900	-- Other:		
	73259910	--- Of a kind used in agriculture	10%	Kg
	73259920	--- Inspection traps, gratings, drain covers and similar castings -for sewage and water system	10%	"
	73259930	--- Hydrant pillars and covers, drinking fountains, pillar boxes, fire alarms pillars and bollards	10%	"
	73259940	--- Gutters and gutter spouts; mine tubing	10%	"
	73259950	--- Counterweights; imitation flowers or foliage, mercury bottles	10%	"
	73259960	--- Metallurgical pots and Crucibles	10%	"
	73259990	--- Other	10%	"
		Other articles of iron or steel.		
		- Forged or stamped, but not further worked:		
	73261100	-- Grinding balls and similar articles for mills	10%	"
	73261900	-- Other:		
	73261910	--- Of a kind used in agriculture	10%	"
	73261920	--- Road studs, thimbles, forged hooks, chain or rope fittings, fencing posts, tent pegs	10%	"
	73261930	--- Hangers, stays and similar supports for fixing piping and tubing	10%	"
	73261940	--- Ladders and steps, capacity measures, imitation flowers or foliage	10%	"
	73261950	--- Boxes and cases e.g. tool boxes; cigarette cases; cosmetic or powder boxes and cases	10%	"
	73261990	--- Other	10%	"
	73262000	- Articles of iron or steel wire:		
	73262010	--- Of a kind used in agriculture	10%	"
	73262020	--- Traps and snares for destruction of pests	10%	"
	73262030	--- Waste paper baskets	10%	"
	73262040	--- Animals noserings	10%	"
	73262090	--- Other	10%	"
	73269000	- Other:		
	73269010	--- Of a kind used in agriculture	10%	"
	73269020	--- Clips used for tying of tobacco leaves before curing	10%	"
	73269030	--- Steel clips for wheel balance weights	10%	"
	73269040	--- Tightens for stressing concrete	10%	"
	73269090	--- Other	10%	"

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.

Metal containing at least 97.5% by weight of copper, provided that the content by weight of any other

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 element 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 28.53.”.

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 No.	H.S. Code	DESCRIPTION	Rate	St. U
74.01	74010000	Copper mattes; cement copper (precipitated copper).	3%	Kg
74.02	74020000	Unrefined copper; copper anodes for electrolytic refining.	3%	“
74.03		Refined copper and copper alloys, unwrought.		
		- Refined copper		
	74031100	-- Cathodes and sections of cathodes	3%	“
	74031200	-- Wire-bars	3%	“
	74031300	-- Billets	3%	“
	74031900	-- Other	3%	“
		- Copper alloys:		
	74032100	-- Copper zinc base alloys (brass)	3%	“
	74032200	-- Copper-tin base alloys (bronze):		
	74032210	--- Rods of circular cross-section of a diameter exceeding 25 mm, of bronze containing not less than 3% by weight of tin	3%	“
	74032290	--- Other	3%	“
	74032900	-- Other copper alloys (other than master alloys of heading 74.05)	3%	“
74.04	74040000	Copper waste and scrap.		“
	74040010	--- Of red copper	10%	
	74040020	--- Of yellow copper	10%	
	74040090	--- Other	10%	
74.05	74050000	Master alloys of copper.	10%	“
74.06		Copper powders and flakes.		
	74061000	- Powders of non-lamellar structure	10%	“
	74062000	- Powders of lamellar structure; flakes	10%	“
74.07		Copper bars, rods and profiles.		
	74071000	- Of refined copper	10%	“
		- Of copper alloys:		
	74072100	-- Of copper-zinc base alloys (brass)	10%	“
	74072900	-- Other	10%	“

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
74.08		Copper wire.		
		- Of refined copper:		
	74081100	-- Of which the maximum cross-sectional dimension exceeds 6 mm	10%	Kg
	74081900	-- Other	10%	“
		- Of copper alloys:		
	74082100	-- Of copper-zinc base alloys (brass)	10%	“
74.09	74082200	-- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	10%	“
	74082900	-- Other	10%	“
		Copper plates, sheets and strip, of a thickness exceeding 0.15 mm.		
		- Of refined copper:		
	74091100	-- In coils	10%	“
	74091900	-- Other	10%	“
		- Of copper-zinc base alloys (brass):		
	74092100	-- In coils	10%	“
	74092900	-- Other	10%	“
		- Of copper-tin base alloys (bronze):		
	74093100	-- In coils	10%	“
	74093900	-- Other	10%	“
74.10	74094000	- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	10%	“
	74099000	- Of other copper alloys	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.	10%	“
		- Not backed:		
	74101100	-- Of refined copper	10%	“
	74101200	-- Of copper alloys	10%	“
		- Backed:		
	74102100	-- Of refined copper	10%	“
74.11	74102200	-- Of copper alloys	10%	“
		Copper tubes and pipes.		
	74111000	- Of refined copper	10%	“
		- Of copper alloys:		
	74112100	-- Of copper-zinc base alloys (brass)	10%	“
	74112200	-- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	10%	“
	74112900	-- Other:		
	74112910	--- Bushing material, cast, having an outside diameter exceeding 25 mm of bronze but not exceeding 180 mm, of bronze containing not less than 3% by weight of tin	10%	“
74.12	74112990	--- Other	10%	“
		Copper tube or pipe fitting (for example, couplings, elbows, sleeves).		
	74121000	- Of refined copper	10%	“
	74122000	- Of copper alloys	10%	“

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
74.13	74130000	Stranded wire, cables, plated bands and the like, of copper, not electrically insulated.		
	74130010	--- Cables	10%	Kg
	74130090	--- Other	10%	“
“74.14“				
74.15		Nails, tacks, drawing pins, staples (other 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.		
	74151000	- Nails and tacks, drawing pins, staples and similar articles - Other articles, not threaded:	10%	“
	74152100	-- Washers (including spring washers)	10%	“
	74152900	-- Other - Other threaded articles:	10%	“
	74153300	-- Screws; bolts and nuts:		
	74153310	--- Wood screws	10%	“
	74153390	--- Other	10%	“
	74153900	-- Other	10%	“
“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.		
	74181000	- Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like		
	74181010	--- Gloves	10%	“
	74181020	--- Pressure stoves; cooking or heating apparatus of a kind used for domestic purposes, non-electric, and parts thereof	10%	“
	74182030	--- Table or other household articles of a type used for religious purposes	10%	“
	74181090	--- Other	10%	“
	74182000	- Sanitary ware and parts thereof		
	74182010	--- Dual flushing sanitary system	10%	“
	74182090	--- Other	10%	“
74.19		Other articles of copper.		
	74192000	- Cast, moulded, stamped or forged, but not further worked	10%	“
	74198000	- Other	10%	“

CHAPTER 75
NICKEL AND ARTICLES THEREOF

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 “Note 9 (c) to Section XV” for the purposes of subheading 75081000 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 No.	H.S. Code	DESCRIPTION	Rate	St. U
75.01		Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy.		
	75011000	- Nickel mattes	3%	Kg
	75012000	- Nickel oxide sinters and other intermediate products of nickel metallurgy	3%	“
75.02		Unwrought nickel.		
	75021000	- Nickel, not alloyed	3%	“
	75022000	- Nickel alloys	3%	“
75.03	75030000	Nickel waste and scrap.	10%	“
75.04	75040000	Nickel powders and flakes	10%	“
75.05		Nickel bars, rods, profiles and wire.		
		- Bars, rods and profiles:		
	75051100	-- Of nickel., not alloyed	10%	“
	75051200	-- Of nickel alloys	10%	“
		- Wire:		
	75052100	-- Of nickel., not alloyed	10%	“
	75052200	-- Of nickel alloys	10%	“
75.06		Nickel plates, sheets, strip and foil.		
	75061000	- Of nickel, not alloyed	10%	“
	75062000	- Of nickel alloys	10%	“
75.07		Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).		
		- Tubes and pipes:		
	75071100	-- Of nickel., not alloyed	10%	“
	75071200	-- Of nickel alloys	10%	“
	75072000	- Tube or pipe fittings	10%	“
75.08		Other articles of nickel.		
	75081000	- Cloth, grill and netting, of nickel wire:		
	75081010	--- Woven wire (including wire gauze and wire cloth); expanded metal	10%	“
	75081090	--- Other	10%	“
	75089000	- Other:		
	75089010	--- Electroplating anodes wrought or unwrought including those produced by electrolysis	10%	“
	75089020	--- Sanitary wares and parts thereof	10%	“
	75089030	--- Structures such as window frames and fabricated parts of structures	10%	“
	75089040	--- Reservoirs, vats and similar containers, of any capacity, not fitted with mechanical or thermal equipment	10%	“
	75089050	--- Nails, tacks, nuts, bolts and the like	10%	“
	75089090	--- Other	10%	“

CHAPTER 76
ALUMINIUM AND ARTICLES THEREOF

Subheading Note.

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⁾
(1) Other element are, for example Cr, Cu., Mg, Mn, Ni, Zn. (2) Copper is permitted in a proportion greater than 0.1% but not more than 0.2%, provided that neither the chromium not manganese content exceeds 0.05%.	

(b) Aluminium alloys

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

- (i) the content by weight of at least one of he 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 “Note 9 (c) to Section XV” for the purposes of subheading No. 76169100 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 No.	H.S. Code	DESCRIPTION	Rate	St. U
76.01	76011000 76012000	Unwrought aluminium. - Aluminium, not alloyed - Aluminium alloys	3% 3%	Kg “
76.02	76020000	Aluminium waste and scrap.	3%	“
76.03	76031000 76032000	Aluminium powders and flakes. - Powders of non-lamellar structure - Powders of lamellar structure; flakes	3% 3%	“ “

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
76.04		Aluminium bars, rods and profiles.		
	76041000	- Of aluminium, not alloyed	3%	Kg
	76042100	- Of aluminium alloys: -- Hollow profiles	3%	“
	76042900	-- Other	3%	“
76.05		Aluminium wire.		
		- Of aluminium, not alloyed:		
	76051100	-- Of which the maximum cross-sectional dimension exceeds 7 mm.	3%	“
	76051900	-- Other	3%	“
		- Of aluminium alloys:		
	76052100	-- Of which the maximum cross-sectional dimension exceeds 7 mm.	3%	“
76.06		Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm		
		- Rectangular (including square):		
	76061100	-- Of aluminium, not alloyed	3%	“
	76061200	-- Of aluminium alloys	3%	“
		- Other:		
	76069100	-- Of aluminium, not alloyed:		
	76069110	--- Corrugated or channelled sheeting and similar outer roofing material	3%	“
	76069190	--- Other	3%	“
	76069200	-- Of aluminium alloys:		
	76069210	--- Corrugated or channelled sheeting and similar outer roofing material	3%	“
	76069290	--- Other	3%	“
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:		
	76071100	-- Rolled but not further worked	3%	“
	76071900	-- Other:		
	76071910	--- Put up for retail sale	3%	“
	76071920	--- unprinted	3%	“
	76071990	--- Other	3%	“
	76072000	- Backed:		
	76072010	--- Unprinted	3%	“
	76072090	--- Other	3%	“
76.08		Aluminium tubes and pipes.		
	76081000	- Of aluminium, not alloyed		
	76081010	--- Of a kind used in air conditioning units, heat exchangers and radiators	3%	“
	76081020	--- Irrigation pipes	3%	“
	76081090	--- Other	3%	“
	76082000	- Of aluminium alloys:		
	76082010	--- Of a kind used in air conditioning units, heat exchangers and radiators	3%	“
	76082020	--- Irrigation pipes	3%	“
	76082090	--- Other	3%	“

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
76.09	76090000	Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves).	3%	Kg
76.10		Aluminium structures (excluding prefabricated 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.		
	76101000	- Doors, windows and their frames and thresholds for doors	10%	“
	76109000	- Other:		
	76109010	--- Bridges and bridge sections	10%	“
	76109020	--- Towers and lattice masts	10%	“
	76109030	--- Other structures, of a kind used in agriculture	Nil	“
	76109040	--- Props and similar equipment for use in scaffolding	10%	“
	76109050	--- Pylons and masts for supporting electric power lines	10%	“
	76109060	--- Other structures and parts thereof	10%	“
	76109090	--- Other	10%	“
76.11	76110000	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.		
	76110010	--- Of sectional construction other than of flanged sections of corrugated sheet construction	3%	“
	76110090	--- Other	3%	“
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.		
	76121000	- Collapsible tubular containers	3%	“
	76129000	- Other:		
	76129010	--- For packaging of food and drink	3%	“
	76129020	--- tubes for packaging pastes in industry	3%	“
	76129030	--- Cryogenic containers for the storage of semen	3%	“
	76129090	--- Other	3%	“
76.13	76130000	Aluminium containers for compressed or liquefied gas.	3%	“
76.14		Stranded wire, cables, plated bands and the like, of aluminium, not electrically insulated.		
	76141000	- With steel core	10%	“
	76149000	- Other	10%	“

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
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, of aluminium.		
	76151000	- Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like:		
	76151010	--- Gloves	10%	Kg
	76151020	--- Pressure cookers	10%	“
	76151090	--- Other	10%	“
	76152000	- Sanitary ware and parts thereof:		
	76152010	--- Dual flushing sanitary system	10%	“
	76152090	--- Other	10%	“
76.16		Other articles of aluminium.		
	76161000	- Nails, tacks, staples (other than those of heading No. 83.05), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles	10%	“
		- Other:		
	76169100	-- Cloth, grill, netting and fencing, of aluminium wire:		
	76169110	--- Conveyor belts and belting	10%	“
	76169190	--- Other	10%	“
	76169900	-- Other:		
	76169910	--- Tags for animals	10%	“
	76169920	--- Blanks and circles, unpressed	10%	“
	76169930	--- Transmission line fittings	10%	“
	76169990	--- Other	10%	“

CHAPTER 77

**[RESERVED FOR POSSIBLE FUTURE USE IN THE
HARMONIZED SYSTEM]**

CHAPTER 78
LEAD AND ARTICLES THEREOF

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 No.	H.S. Code	DESCRIPTION	Rate	St. U
78.01	78011000	Unwrought lead. - Refined lead	3%	Kg
	78019100	- Other: -- Containing by weight antimony as the principal other element	3%	“
	78019900	-- Other	3%	“
78.02	78020000	Lead waste and scrap.:		“
	78020010	--- In the form of templates	10%	
	78020090	--- Other	10%	
“78.03“				
78.04		Lead plates, sheets, strip and foil; lead powders and flakes.		
		- Plates, sheets, strip and foil:		
	78041100	-- Sheets, strip and foil of a thickness (excluding any backing) not exceeding 0.2 mm	10%	“
	78041900	-- Other	10%	“
“78.05“	78042000	- Powders and flakes	10%	“
78.06	78060000	Other articles of lead:		
	78060010	--- Containers (for example, collapsible tubes) for the conveyance or packing of goods	10%	“
	78060020	--- Of a kind used for packing, lagging, caulking and the like	10%	“
	78060030	--- Of a kind used in agriculture, mining or manufacturing	10%	“
	78060040	--- Keels for yachts or boats	10%	“
	78060090	--- Other	10%	“

CHAPTER 79
ZINC AND ARTICLES THEREOF

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 alloyed

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 No.	H.S. Code	DESCRIPTION	Rate	St. U
79.01		Unwrought zinc.		
		- Zinc, not alloyed:		
	79011100	-- Containing by weight 99.99% or more of zinc.	3%	Kg
	79011200	-- Containing by weight less than 99.99% of zinc	3%	"
	79012000	- Zinc alloys	3%	"
79.02	79020000	Zinc waste and scrap.	10%	"
79.03		Zinc dust, powders and flakes.		
	79031000	- Zinc dust	10%	"
	79039000	- Other	10%	"
79.04	79040000	Zinc bars, rods, profiles and wire.	10%	"
79.05	79050000	Zinc plates, sheets, strip and foil.	10%	"
"79.06"				
79.07		Other articles of zinc.		
	79070000	- Other articles of zinc:		
	79070010	--- For agricultural building structures	Nil	"
	79070020	--- Of a kind use in the manufacture of dry cell batteries	10%	"
	79070030	--- Zinc anodes for marine purposes or electrical appliances	10%	"
	79070090	--- Other	10%	"

CHAPTER 80
TIN AND ARTICLES THEREOF

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 No.	H.S. Code	DESCRIPTION	Rate	St. U
80.01	80011000 80012000	Unwrought tin. - Tin, not alloyed - Tin alloys	3% 3%	Kg “
80.02	80020000	Tin waste and scrap.	10%	“
80.03	80030000 80030010 80030090	Tin bars, rods, profiles and wire. --- Welding rods --- Other	10% 10%	“ “
“80.04“				
“80.05“				
“80.06“				
80.07	80070000	Other articles of tin.	10%	“

CHAPTER 81
OTHER BASE METALS; CERMETS;
ARTICLES THEREOF

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
81.01	81011000	Tungsten (wolfram) and articles thereof, including waste and scrap. - Powders	10%	Kg
		- Other:		
	81019400	-- Unwrought tungsten, including bars and rods obtained simply by sintering.	10%	"
	81019600	-- Wire	10%	"
	81019700	-- waste and scrap	10%	"
	81019900	-- Other	10%	"
81.02		Molybdenum and articles thereof, including waste and scrap.		
	81021000	- Powders	10%	"
		- Other:		
	81029400	-- Unwrought molybdenum, including bars and rods obtained simply by sintering	10%	"
	81029500	-- Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	10%	"
	81029600	-- Wire	10%	"
	81029700	-- waste and scrap	10%	"
	81029900	-- Other	10%	"
81.03		Tantalum and articles thereof, including waste and scrap.		
	81032000	- Unwrought tantalum, including bars and rods obtained simply by sintering; powders.	10%	"
	81033000	- waste and scrap	10%	"
		- Other :		
	81039100	-- Crucibles	10%	"
81.04	81039900	-- Other	10%	"
		Magnesium and articles thereof, including waste and scrap.		
		- Unwrought magnesium:		
	81041100	-- Containing at least 99.8% by weight of magnesium	10%	"
	81041900	-- Other	10%	"
	81042000	- Waste and scrap	10%	"
81.05	81043000	- Raspings, turnings and granules, graded according to size; powders	10%	"
	81049000	- Other	10%	"
		Cobalt mattes and other intermediate products of cobalt metallurgy; cobalt and articles thereof, including waste and scrap.		
	81052000	- Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; powders	10%	"
	81053000	- waste and scrap	10%	"
81.06	81059000	- Other	10%	"
		Bismuth and articles thereof, including waste and scrap.		
	81061000	- Containing more than 99.99 % of bismuth, by weight	10%	"
"81.07"	81069000	- Other	10%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
81.08		Titanium and articles thereof, including waste and scrap.		
	81082000	- Unwrought titanium; powders	10%	Kg
	81083000	- waste and scrap	10%	"
	81089000	- Other	10%	"
81.09		Zirconium and articles thereof, including waste and scrap.		
		- Unwrought zirconium; powders :		
	81092100	-- Containing less than 1 part hafnium to 500 parts zirconium by weight	10%	"
	81092900	-- Other	10%	"
		- waste and scrap :		
	81093100	-- Containing less than 1 part hafnium to 500 parts zirconium by weight	10%	"
	81093900	-- Other	10%	"
		- Other :		
	81099100	-- Containing less than 1 part hafnium to 500 parts zirconium by weight	10%	"
	81099900	-- Other	10%	"
81.10		Antimony and articles thereof, including waste and scrap.		
	81101000	- Unwrought zirconium; powders	10%	"
	81102000	- waste and scrap	10%	"
	81109000	- Other.	10%	"
81.11		Manganese and articles thereof, including waste and scrap		
	81110000	--- Unwrought Manganese; powders	10%	"
	81110010	--- Waste and scrap	10%	"
	81110020	--- Other	10%	"
81.12		Beryllium, chromium, hafnium, rhenium, thallium, cadmium, germanium, vanadium, gallium, indium and niobium (columbium), and articles of these metals, including waste and scrap.		
		- Beryllium:		
	81121200	-- Unwrought; powders	10%	"
	81121300	-- Waste and scrap	10%	"
	81121900	-- Other	10%	"
		- Chromium:		
	81122100	-- Unwrought; powders	10%	"
	81122200	-- Waste and scrap	10%	"
	81122900	-- Other	10%	"
		- Hafnium:		
	81123100	-- Unwrought; waste and scrap; powders	10%	"
	81123900	-- Other	10%	"
		- Rhenium:		
	81124100	-- Unwrought; waste and scrap; powders	10%	"
	81124900	-- Other	10%	"
		- Thallium:		
	81125100	-- Unwrought; powders	10%	"
	81125200	-- Waste and scrap	10%	"
	81125900	-- Other	10%	"
		- Cadmium:		
	81126100	-- Waste and scrap	10%	"
	81126900	-- Other	10%	"
		- Other:		
	81129200	-- Unwrought; waste and scrap; powders:		
	81129210	--- Unwrought bismuth; powders	10%	"
	81129220	--- Waste and scrap	10%	"
	81129290	--- Other	10%	"
	81129900	-- Other	10%	"
81.13		Cermets and articles thereof, including waste and scrap.		
	81130000	--- Unwrought bismuth; powders	10%	"
	81130010	--- Waste and scrap	10%	"
	81130020	--- Other	10%	"

CHAPTER 82
TOOLS, IMPLEMENTS, CUTLERY, SPOONS AND FORKS,
OF BASE METAL; PARTS THEREOF OR BASE METAL

Notes:

1. Apart from blow lamps, portable forges, grinding wheels with frameworks, manicure or pedicure sets, and goods of heading 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 No.	H.S. Code	DESCRIPTION	Rate	St. U
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.		
	82011000	- Spades and shovels	10%	Kg
	82013000	- Mattocks, picks, hoes and rakes	10%	"
	82014000	- Axes, bill hooks and similar hewing tools	10%	"
	82015000	- Secateurs and similar one-handed pruners and shears (including poultry shears)	10%	"
	82016000	- Hedge shears, two-handed pruning shears and similar two-handed shears	10%	"
	82019000	- Other hand tools of a kind used in agriculture, horticulture or forestry	10%	"
82.02		Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades).		
	82021000	- Hand saws	10%	
	82022000	- Band saw blades	10%	
		- Circular saw blades (including slitting or slotting saw blades):		
	82023100	-- With working part of steel	10%	"
	82023900	-- Other, including parts	10%	"
	82024000	- Chain saw blades	10%	"
		- Other saw blades:		
	82029100	-- Straight saw blades, for working metal	10%	"
	82029900	-- Other	10%	"
82.03		Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools.		
	82031000	- Files, rasps and similar tools	10%	"
	82032000	- Pliers (including cutting pliers), pincers, tweezers and similar tools	10%	"
	82033000	- Metal cutting shears and similar tools	10%	"
	82034000	- Pipe-cutters, bolt croppers, perforating punches and similar tools	10%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
82.04		Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles. - Hand-operated spanners and wrenches:		
	82041100	-- Non-adjustable	10%	Kg
	82041200	-- Adjustable	10%	"
	82042000	- Interchangeable spanner sockets, with or without handles	10%	"
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 or water-jet cutting machines; anvils; portable forges; hand or pedal-operated grinding wheels with frameworks. - Drilling, threading or tapping tools:		
	82051000	- Hammers and sledge hammers	10%	"
	82052000	- Planes, chisels, gouges and similar cutting tools for working wood	10%	"
	82053000	- Screwdrivers	10%	"
	82054000	- Other hand tools (including glaziers' diamonds):	10%	"
	82055100	-- Household tools:		
	82055110	--- Can keys of a type normally supplied with canned goods	10%	"
	82055190	--- Other	10%	"
	82055900	-- Other:		
	82055910	--- Pistols, guns or cans for oil or grease	10%	"
	82055920	--- Trowels	10%	"
	82055930	--- For hand tools, including shoe last	10%	"
	82055990	--- Other	10%	"
	82056000	- Blow lamps	10%	"
	82057000	- Vices, clamps and the like	10%	"
	82059000	- Other, including sets of articles of two or more of subheadings of this heading:		
	82059010	--- Sets comprised mainly of tools of subheading 8205.5190	10%	"
	82059090	--- Other	10%	"
82.06	82060000	Tools of two or more of the headings 82.02 to 82.05, put up in sets for retail sale:		
	82060010	--- Sets comprised mainly of tools of subheading 8205.5190	10%	"
	82060090	--- Other	10%	"
82.07		Interchangeable 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:		
	82071300	-- With working part of cermets	10%	"
	82071900	-- Other, including parts:		
	82071910	--- Taper plugs	10%	"
	82071990	--- Other	10%	"
	82072000	- Dies for drawing or extruding metal	10%	"
	82073000	- Tools for pressing, stamping or punching	10%	"
	82074000	- Tools for tapping or threading:		
	82074010	--- For hand tools	10%	"
	82074090	--- Other	10%	"
	82075000	- Tools for drilling, other than for rock drilling	10%	"
	82076000	- Tools for boring or broaching:		
	82076010	--- For hand tools	10%	"
	82076090	--- Other	10%	"
	82077000	- Tools for milling	10%	"
	82078000	- Tools for turning	10%	"
	82079000	- Other interchangeable tools:		
	82079010	--- For hand tools	10%	"
	82079090	--- Other	10%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
82.08	82081000	Knives and cutting blades, for machines or for mechanical appliances. - For metal working	10%	Kg
	82082000	- For wood working	10%	“
	82083000	- For kitchen appliances or for machines used by the food industry	10%	“
	82084000	- For agricultural, horticultural or forestry machines	10%	“
	82089000	- Other:		
	82089010	--- For machines used in textile and leather industries.	10%	“
	82089090	--- Other	10%	“
82.09	82090000	Plates, sticks, tips and the like for tools, unmounted, of cermets.	10%	“
82.10	82100000	Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink.	10%	“
82.11		Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 82.08, and blades therefore.		
	82111000	- Sets of assorted articles	10%	U
		- Other:		
	82119100	-- Table knives having fixed blades	10%	“
	82119200	-- Other knives having fixed blades:		
	82119210	--- Pruning knives and blades therefor	10%	“
	82119290	--- Other	10%	“
	82119300	-- Knives having other than fixed blades	10%	“
	82119400	-- Blades	10%	Kg
	82119500	-- Handles of base metal	10%	“
82.12		Razors and razor blades (including razor blade blanks in strips).		
	82121000	- Razors	10%	U
	82122000	- Safety razor blades, including razor blade blanks in strips:		
	82122010	--- Finished safety razor blades	10%	“
	82122020	--- Unfinished safety razor blades	10%	“
	82122090	--- Other	10%	“
	82129000	- Other parts	10%	Kg
82.13	82130000	Scissors, tailors' shears and similar shears, and blades therefore.		
	82130010	--- Industrial or professional	10%	“
	82130090	--- Other	10%	“
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).		
	82141000	- Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor	10%	“
	82142000	- Manicure or pedicure sets and instruments (including nail files)	10%	“
	82149000	- Other	10%	“
82.15		Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware.		
	82151000	- Sets of assorted articles containing at least one article plated with precious metal	10%	“
	82152000	- Other sets of assorted articles	10%	“
		- Other:		
	82159100	-- Plated with precious metal	10%	“
	82159900	-- Other	10%	“

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, 73.18 or 73.20 or similar articles of other base metal (Chapter 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 75mm, or those having a diameter (including, where appropriate, tyres) exceeding 75mm provided that the width of the wheel or tyre fitted thereto is less than 30mm.

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
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.		
	83011000	- Padlocks:		
	83011010	--- Unassembled	10%	Kg
	83011090	--- Other	10%	“
	83012000	- Locks of a kind used for motor vehicles:		
	83012010	--- Unassembled	10%	“
	83012090	--- Other	10%	“
	83013000	- Locks of a kind used for furniture:		
	83013010	--- Unassembled	10%	“
	83013090	--- Other	10%	“
	83014000	- Other locks:		
	83014010	--- Locks of the cylinder or lever type for doors and windows	10%	“
	83014020	--- Unassembled	10%	“
	83014090	--- Other	10%	“
	83015000	- Clasps and frames with clasps, incorporating locks	10%	“
	83016000	- Parts:		
	83016010	--- cylinder or lever type for doors and windows	10%	“
	83016090	--- Other	10%	“
	83017000	- Keys presented separately	10%	“
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 closers of base metal.		
	83021000	- Hinges	10%	“
	83022000	- Castors	10%	“
	83023000	- Other mountings, fittings and similar articles suitable for motor vehicles	10%	“
		- Other mountings, fittings and similar articles:		
	83024100	-- Suitable for buildings	10%	“
	83024200	-- Other, suitable for furniture	10%	“
	83024900	-- Other:		
	82024910	--- Of a kind specially designed for railway stock	10%	“
	82024920	--- Of a kind specially designed for aircraft	10%	“
	82024930	--- Of a kind specially designed for vessels of Chapter 89	10%	“
	82024940	--- For coffins	10%	“
	82024950	--- Lid guides, handles, corner protectors, lid struts and runners, closing rods, and the like for travel goods, handbags or other textile or leather goods	10%	“
	82024960	--- Door and window fittings	10%	“
	82024990	--- Other	10%	“
	83025000	- Hat-racks, hat-pegs, brackets and similar fixtures	10%	“
	83026000	- Automatic door closers	10%	“

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
83.03	83030000	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.		
	83030010	--- Cash or deed boxes and the like	10%	Kg
	83030090	--- Other	10%	“
83.04	83040000	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.	10%	“
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.		
	83051000	- Fittings for loose-leaf binders or files:		
	83051010	--- For manufacture of box files	3%	“
	83051090	--- Other	10%	“
	83052000	- Staples in strips	10%	“
	83059000	- Other, including parts	10%	“
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.		
	83061000	- Bells, gongs and the like	10%	“
		- Statuettes and other ornaments:		
	83062100	-- Plated with precious metal	10%	“
	83062900	-- Other	10%	“
	83063000	- Photograph, picture or similar frames; mirrors	10%	“
83.07		Flexible tubing of base metal, with or without fittings.		
	83071000	- Of iron or steel		
	83071010	--- For industrial use, or in the length not made up	10%	“
	83071090	--- Other	10%	“
	83079000	- Of other base metal:		
	83079010	--- For industrial use, or in the length not made up	10%	“
	83079090	--- Other	10%	“
83.08		Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing or clothing accessories, footwear, jewellery, wrist-watches, books, awnings, leather goods, travel goods or saddlery or for other made up articles; tubular or bifurcated rivets, of base metal; beads and spangles, of base metal.”.		
	83081000	- Hooks, eyes and eyelets	10%	“
	83082000	- Tubular or bifurcated rivets	10%	“
	83089000	- Other, including parts:		
	83089010	--- Beads and spangles	10%	“
	83089090	--- Other	10%	“
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.		
	83091000	- Crown corks (cork lined)		
	83091010	--- Crown corks that can be torn apart	3%	“
	83091090	--- Other	3%	“
	83099000	- Other	3%	“

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
83.10	83100000	Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 94.05.		
	83100010	--- Warning signs	10%	Kg
	83100020	--- Tags for animals	10%	“
	83100090	--- Other (including advertising sign-plates)	10%	“
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.		
	83111000	- Coated electrodes of base metal, for electric arc-welding	10%	“
	83112000	- Cored wire of base metal, for electric arc-welding	10%	“
	83113000	- Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame	10%	“
	83119000	- Other	10%	“

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.

Note.

1. This Chapter does not cover:

- (a) Transmission or conveyor belts or belting, of plastics of Chapter 39, or of vulcanized 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 furskins (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 Section XV);**
- (d) Perforated cards for jacquard or similar machines (for example, Chapter 39 or 48 or Section XV);**
- (e) Transmission or conveyor belts of textile material (heading 59.10) 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 XVII;**
- (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), or monopods, bipods, tripods and similar articles, of heading 96.20.**

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 headings of Chapter 84 or 85 (other than heading 84.09, 84.31, 84.48, 84.66, 84.73, 84.87, 85.03, 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, 84.73, 85.03, 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, and parts which are suitable for use solely or principally with the goods of heading 85.24 are to be classified in heading 85.29
 - (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 purposes of these Notes, the expression “machine” means any machine, machinery, plant, equipment, apparatus or appliance cited in the heading of Chapter 84 or 85.
6. - (A) Throughout the Nomenclature, the expression “electrical and electronic waste and scrap” means electrical and electronic assemblies, printed circuit boards, and electrical or electronic articles that :
 - (i) have been rendered unusable for their original purposes by breakage, cutting-up or other processes or are economically unsuitable for repair, refurbishment or renovation to render them fit for their original purposes; and
 - (ii) are packaged or shipped in a manner not intended to protect individual articles from damage during transportation, loading and unloading operations
- (B) Mixed consignments of “electrical and electronic waste and scrap” and other waste and scrap are to be classified in heading 85.49.
- (C) This Section does not cover municipal waste, as defined in Note 4 to Chapter 38.”

CHAPTER 84
MUCLEAR 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 70.20);
- (d) Articles or heading 73.21 or 73.22 or similar articles of other base metals (Chapter 74 to 76 or 78 to 81);
- (e) Vacuum cleaners of heading 85.08;
- (f) Electro-mechanical tools domestic appliances of heading 85.09; digital cameras heading 85.25;
- (g) Radiators for the articles of Section XVII; or”
- (H) Hand-operated mechanical floor sweepers not motorized (heading 96.03).

2. Subject to the operation of Note 3 to Section XVI and subject to Note 11 to this Chapter, a machine or appliance which answers to a description in one ore more of the headings 84.01 to 84.24, or heading 84.86 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 of the former group or under heading 84.86, as the case may be, not the latter group.

(A) Heading 84.19 does not, however, cover:

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

(B) Heading 84.22 does not cover:

- (i) Sewing machines for closing bags or similar containers (heading 84.52); or
- (ii) Office machinery of heading 84.72

(C) Heading 84.24 does not cover:

- (i) Ink-jet printing machines (heading 84.43).
- (ii) Water-jet cutting machines (heading 84.56).

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. For the purposes of heading 84.62, a “slitting line” for flat products is a processing line composed of an uncoiler, a coil flattener, a slitter and a recoiler. A “cut -to-length line” for flat products is a processing line composed of an uncoiler, a coil flattener, and a shear
6. (A) For the purposes of heading 84.71, the expression “automatic data processing machines” means:
 - (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, and
 - (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 paragraph (D) and (E) below, a unit is to be regarded as being a part of an automatic data processing 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, keyboard, X-Y co-ordinate input devices and disk storage units which satisfy the conditions of paragraphs (C) (ii) and (C) (iii) above, 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 6 (C) above.
 - (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, falling that, in residual headings.
7. 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.
8. 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.

9. For the purposes of heading 84.70, the term “pocket-size” applies only to machines the dimensions of which do not exceed 170 mm × 100mm × 45mm
10. – For the purposes of heading 84.85, the expression “additive manufacturing” (also referred to as 3D printing) means the formation of physical objects, based on a digital model, by the successive addition and layering, and
11. (A) Notes 12 (a) and 12 (b) to Chapter 85 also apply with respect to the expressions “ semiconductor devices” and “electronic integrated circuits”, respectively, as used in this Note and in heading 84.86. However, for the purposes of this Note and of heading 84.86, the expression “semiconductor devices” also covers photosensitive semiconductor devices and light-emitting diodes (LED).”.
- (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 masks and reticles;
 - (ii) assembling semiconductor devices or electronic integrated circuits;
 - (iii) lifting, handling, loading or unloading of boules, wafers, semiconductor devices, electronic integrated circuit 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 Note.

- “1. For the purposes of subheading 8465.20, the term “machining centres” applies only to machine-tools for working wood, cork, bone, hard rubber, hard plastics or similar hard materials, which can carry out different types of machining operations by automatic tool change from a magazine or the like in conformity with a machining programme.”
2. For the purposes of subheading 8471.49, the term “systems” means automatic data processing machines whose units satisfy the conditions laid down in Note 6 (C) 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).
3. For the purposes of subheading 8481.20, the expression “valves for oleohydraulic or pneumatic transmissions” means valves which are used specifically in the transmission of “fluid power” in a hydraulic or pneumatic system, where the energy source is supplied in the form of pressurised fluids (liquid or gas). These valves may be of any type (for example, pressure-reducing type, check type). Subheading 8481.20 takes precedence over all other subheadings of heading 84.81.”
4. Subheading 8482.40 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 No.	H.S. Code	DESCRIPTION	Rate	St. U
84.01		Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation.		
	84011000	- Nuclear reactors	Nil	Kg
	84012000	- Machinery and apparatus for isotopic separation, and parts thereof	Nil	"
	84013000	- Fuel elements (cartridges), non-irradiated	Nil	"
	84014000	- Parts of nuclear reactors	Nil	"
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:		
	84021100	-- Watertube boilers with a steam production not exceeding 45 t per hour		
	84021110	--- Water tubes for boilers for steam engines	Nil	"
	84021120	--- Water tubes for boilers for vessels	Nil	"
	84021190	--- Other	Nil	"
	84021200	-- Watertube boilers with a steam production not exceeding 45 t per hour:		
	84021210	--- Water tubes for boilers for steam engines	Nil	"
	84021220	--- Water tubes for boilers for vessels	Nil	"
	84021290	--- Other	Nil	"
	84021900	-- Other vapour generating boilers, including hybrid boilers:		
	84021910	--- Firetube and other shell having a generating capacity not exceeding 30t per hour	Nil	"
	84021990	--- Other	Nil	"
	84022000	- Super-heated water boilers	Nil	"
	84029000	- Parts	3%	"
84.03		Central heating boilers other than those of heading 84.02.		
	84031000	- Boilers	3%	U
	84039000	- Parts	3%	Kg
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.		
	84041000	- Auxiliary plant for use with boilers of heading 84.02 or 84.03:		
	84041010	--- Steam accumulators of a working pressure not exceeding 1,800 kilopascals and an internal volume not exceeding 250 cubic metres	3%	U
	84041020	--- Superheaters of a working pressure not exceeding 4000 kilopascals at a temperature of 450°C	3%	"
		--- Other:		
	84041091	---- For use with boilers of heading 84.03	3%	"
	84041099	---- Other	3%	"
	84042000	- Condensers for steam or other vapour power units	3%	"
	84049000	- Parts	3%	"
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.		
	84051000	- 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	3%	"
	84059000	- Parts	3%	Kg
84.06		Steam turbines and other vapour turbines.		
	84061000	- Turbines for marine propulsion	3%	"
		- Other turbines:		
	84068100	-- Of an output exceeding 40 MW	3%	"
	84068200	-- Of an output not exceeding 40 MW	3%	"
	84069000	- Parts	3%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
84.07	84071000	Spark-ignition reciprocating or rotary internal combustion piston engines. - Aircraft engines	3%	U
		- Marine propulsion engines:		
	84072100	-- Outboard motors:		
	84072110	--- Not exceeding 25 hp	3%	U
	84072120	--- Exceeding 25 hp but not exceeding 50 hp	3%	"
	84072130	--- Exceeding 50 hp but not exceeding 115 hp	3%	"
	84072190	--- Other	3%	"
	84072900	-- Other	3%	"
		- Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87:		
	84073100	-- Of a cylinder capacity not exceeding 50 cc	3%	"
	84073200	-- Of a cylinder capacity exceeding 50 cc but not exceeding 250 cc	3%	"
	84073300	-- Of a cylinder capacity exceeding 250 cc but not exceeding 1,000 cc	3%	"
	84073400	-- Of a cylinder capacity exceeding 1,000 cc:		
	84073410	--- For motor cars of a cylinder capacity up to 1600 cc	3%	"
	84073420	--- Of a kind used for motor vehicles of public transport, goods transport, or for special purpose vehicles (of heading 87.05)	3%	"
	84073430	--- For tractors	3%	"
	84073490	--- Other	3%	"
	84079000	- Other engines:		
	84079010	--- For industrial use(including agriculture, water supply, sewerage and drainage)	3%	"
	84079020	--- For use in vessels of Chapter 89 (other than outboard motors)	3%	"
	84079090	--- Other	3%	"
84.08		Compression-ignition internal combustion piston engines (diesel or semi-diesel engines).		
	84081000	- Marine propulsion engines:		
	84081010	--- Outboard motors	3%	"
	84081020	--- Other marine propulsion engines not exceeding 60 hp	3%	"
	84081090	--- Other	3%	"
	84082000	- Engines of a kind used for the propulsion of vehicles of Chapter 87:		
	84082010	--- For agricultural tractors	3%	"
	84082090	--- Other	3%	"
	84089000	- Other engines:		
	84089010	--- For industrial use, including agricultural, water supply, sewerage and drainage	3%	"
	84089090	--- Other	3%	"
84.09		Parts suitable for use solely or principally with the engines of heading 84.07 or 84.08.		
	84091000	- For aircraft engines	10%	Kg
		- Other:		
	84099100	-- Suitable for use solely or principally with spark-ignition internal combustion piston engines:		
	84099110	--- Nozzles and other parts of engines for propelling vehicles of Chapter 87	10%	"
	84099120	--- For marine propulsion engines, other than outboard	10%	"
	84099190	--- Other	10%	"
	84099900	-- Other:		
	84099910	--- Nozzles and other parts of engines for tractors	10%	"
	84099920	--- For industrial use including agricultural water supply parts.		
		--- Other	3%	
	84099990		10%	
84.10		Hydraulic turbines, water wheels, and regulators therefore.		
		- Hydraulic turbines and water wheels:		
	84101100	-- Of a power not exceeding 1,000 kW	Nil	U
	84101200	-- Of a power exceeding 1,000 kW but not exceeding 10,000 kW	Nil	"
	84101300	-- Of a power exceeding 10,000 kW	Nil	"
	84109000	- Parts, including regulators	3%	Kg

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
84.11		Turbo-jets, turbo-propellers and other gas turbines.		
		- Turbo-jets:		
	84111100	-- Of a thrust not exceeding 25kN:		
	84111110	--- For aircraft	3%	U
	84111120	--- For vessels of Chapter 89	3%	"
	84111190	--- Other	3%	"
	84111200	-- Of a thrust exceeding 25kN:		
	84111210	--- For aircraft	3%	"
	84111220	--- For vessels of Chapter 89	3%	"
	84111290	--- Other	3%	"
		- Turbo-propellers:		
	84112100	-- Of a power not exceeding 1,100 kW:		
	84112110	--- For aircraft	3%	"
	84112120	--- For vessels of Chapter 89	3%	"
	84112190	--- Other	3%	"
	84112200	-- Of a power exceeding 1,100 kW:		
	84112210	--- For aircraft	3%	"
	84112220	--- For vessels of Chapter 89	3%	"
	84112290	--- Other	3%	"
		- Other gas turbines:		
	84118100	-- Of a power not exceeding 5,000 kW	3%	"
	84118200	-- Of a power exceeding 5,000 kW	3%	"
		- Parts:		
	84119100	-- Of turbo-jets or turbo-propellers	3%	Kg
	84119900	-- Other	3%	"
84.12		Other engines and motors.		
		- Reaction engines other than turbo-jets:		
	84121000	--- For aircraft	3%	U
	84121010	--- For vessels of Chapter 89	3%	"
	84121090	--- Other	3%	"
		- Hydraulic power engines and motors:		
	84122100	-- Linear acting (cylinders):		
	84122110	--- For aircraft	3%	"
	84122120	--- For vessels of Chapter 89	3%	"
	84122190	--- Other	3%	"
	84122900	-- Other:		
	84122910	--- For aircraft	3%	"
	84122920	--- For vessels of Chapter 89	3%	"
	84122990	--- Other	3%	"
		- Pneumatic power engines and motors:		
	84123100	-- Linear acting (cylinders):		
	84123110	--- For aircraft	3%	"
	84123120	--- For vessels of Chapter 89	3%	"
	84123190	--- Other	3%	"
	84123900	-- Other	3%	"
	84128000	- Other	3%	"
	84129000	- Parts	3%	Kg
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:		
	84131100	-- Pumps for dispensing fuel or lubricants, of the type used in filling-stations or in garages	3%	U
	84131900	-- Other:		
	84131910	--- Domestic paraffin pumps	3%	"
	84131990	--- Other	3%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
84.14	84132000	- Hand pumps, other than those of subheading 8413.11 or 8413.19	3%	U
	84133000	- Fuel, lubricating or cooling medium pumps for internal combustion piston engines	3%	“
	84134000	- Concrete pumps	3%	“
	84135000	- Other reciprocating positive displacement pumps	3%	“
	84136000	- Other rotary positive displacement pumps	3%	“
	84137000	- Other centrifugal pumps:		
	84137010	--- Of a kind used in fire engines	3%	“
	84137020	-- Less than 3 inches	3%	“
	84137090	-- 3 inches and more	Nil	“
		- Other pumps; liquid elevators:		
	84138100	-- Pumps:		
	84138110	--- Solar pumps	3%	“
	84138120	--- Wind pumps	3%	“
	84138130	--- Less than 3 inch	3%	“
	84138190	--- 3 inch and more	Nil	“
	84138200	-- Liquid elevators	3%	“
		- Parts:		
	84139100	-- Of pumps	3%	Kg
	84139200	-- Of liquid elevators	3%	“
		Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters; gas-tight biological safety cabinets, whether or not fitted with filters..		
	84141000	- Vacuum pumps	3%	U
	84142000	- Hand – or foot-operated air pumps	3%	“
	84143000	- Compressors of a kind used in refrigerating equipment:		
	84143010	--- Of a kind used in air conditioning machines for motor vehicles	3%	“
	84143020	--- Other compressors of a power not exceeding 368 W	3%	“
	84143030	-- For refrigerators or cold stores	3%	“
	84143090	-- Other	3%	“
	84144000	- Air compressors mounted on a wheeled chassis for towing	3%	“
		- Fans:		
	84145100	-- Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W:		
	84145110	--- Draught fans, of a working capacity not exceeding 120 m3 per minute at a pressure of 7,5 kPa	10%	“
	84145190	--- Other	10%	“
	84145900	-- Other:		
	84145910	--- Draught fans, of a working capacity not exceeding 120 m3 per minute at a pressure of 7,5 kPa	10%	
	84145920	--- Fans and blowers of a kind used in conditioning machines	10%	
	84145990	--- Other	10%	
	84146000	- Hoods having a maximum horizontal side not exceeding 120 cm	10%	“
	84147000	- Gas-tight biological safety cabinets	10%	
	84148000	- Other:		
	84148010	--- Compressors	10%	“
	84148090	--- Other	10%	“
	84149000	- Parts	10%	Kg
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.		
	84151000	- Of a kind designed to be fixed to a window, wall, ceiling or floor, self-contained or “split-system”.	10%	U
	84152000	- Of a kind used for persons, in motor vehicles	10%	“
		- Other:		
	84158100	-- Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pimps)	10%	“
	84158200	-- Other, incorporating a refrigerating unit	10%	“
	84158300	-- Not incorporating a refrigerating unit	10%	“
	84159000	- Parts	10%	Kg

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
84.16		Furnace burners for liquid fuel, for pulverised solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances.		
	84161000	- Furnace burners for liquid fuel	3%	Kg
	84162000	- Other furnace burners, including combination burners	3%	“
	84163000	- Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances	3%	“
	84169000	- Parts	3%	“
84.17		Industrial or laboratory furnaces and ovens, including incinerators, non-electric.		
	84171000	- Furnaces and ovens for the roasting, melting or other heat-treatment of ores, pyrites or of metals	Nil	U
	84172000	- Bakery ovens, including biscuit ovens	Nil	“
	84178000	- Other	Nil	“
	84179000	- Parts	3%	Kg
84.18		Refrigerators, freezers and other refrigerating or freezing equipment, electric or other, heat pumps other than air conditioning machines of heading 84.15		
	84181000	- Combined refrigerator-freezers, fitted with separate external doors or drawers, or combinations thereof”:		
	84181010	--- For industrial use	10%	U
	84181090	--- Other	10%	“
		- Refrigerators, household type:		
	84182100	-- Compression-type	10%	“
	84182900	-- Other	10%	“
	84183000	- Freezers of the chest type, not exceeding 800 l capacity	10%	“
	84184000	- Freezers of the upright type, not exceeding 900 l capacity:		
	84184010	--- Designed for keeping corpses or for preserving blood	10%	“
	84184020	--- Designed for laboratory, scientific and research use	10%	“
	84184090	--- Other	10%	“
	84185000	- Other furniture (chests, cabinets, display counters, show-cases and the like) for storage and display, incorporating refrigerating or freezing equipment.	10%	“
		- Other refrigerating or freezing equipment’ heat pumps:		
	84186100	-- Heat pumps other than air conditioning machines of heading 84.15:		
	84186110	--- Compression type units whose condensers are heat exchangers	Nil	“
	84186190	--- Other	10%	“
	84186900	-- Other:		
	84186910	--- For industrial refrigerators or cold stores	Nil	“
	84186920	--- Designed for keeping corpses or for preserving blood	10%	“
	84186930	--- Designed for laboratory, scientific and research use	10%	“
	84186940	--- Ice cream makers and ice cube making machines	10%	“
	84186990	--- Other	10%	“
		- Parts:		
	84189100	-- Furniture designed to receive refrigerating or freezing equipment:		
	84189110	--- For industrial refrigerators or cold Stores	3%	Kg
	84189190	--- Other	10%	“
	84189900	-- Other:		
	84189910	--- Capacitors and presses for industrial	3%	“
	84189990	--- Other	10%	“

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
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, sterilising, pasteurising, 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:		
	84191100	-- Instantaneous gas water heaters:		
	84191110	--- Of the household type	3%	U
	84191190	--- Other	3%	"
	84191200	-- Solar water heaters	3%	"
	84191900	-- Other:		
	84191910	--- Unassembled	3%	"
	84191990	---- Other	3%	"
	84192000	- Medical, surgical or laboratory sterilisers	Nil	"
		- Dryers:		
	84193300	-- Lyophilisation apparatus, freeze drying units and spray dryers	3%	"
	84193400	-- Other , for agricultural products	Nil	"
	84193500	-- Other , for wood, paper pulp, paper or paperboard	3%	"
	84193900	-- Other	3%	"
	84194000	- Distilling or rectifying plant	3%	"
	84195000	- Heat exchange units	3%	"
	84196000	- Machinery for liquefying air or other gases	3%	"
		- Other machinery, plant and equipment:		
	84198100	-- For making hot drinks or for cooking or heating food	3%	"
	84198900	-- Other	3%	"
	84199000	- Parts	3%	Kg
84.20		Calendering or other rolling machines, other than for metals or glass, and cylinders therefore.		
	84201000	- Calendering or other rolling machines	Nil	U
		- Parts:		
	84209100	-- Cylinders	3%	Kg
	84209900	-- Other	3%	"
84.21		Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases.		
		- Centrifuges, including centrifugal dryers:		
	84211100	-- Cream separators	3%	U
	84211200	-- Clothes-dryers:		
	84211210	--- For industrial use including textile manufacturing	3%	"
	84211290	--- Other	3%	"
	84211900	-- Other	3%	"
		- Filtering or purifying machinery and apparatus for liquids:		
	84212100	-- For filtering or purifying water:		
	84212110	--- Industrial type (including water supply, sewerage and drainage)	Nil	"
	84212190	--- Other	Nil	"
	84212200	-- For filtering or purifying beverages other than water		
	84212210	--- Industrial type	Nil	"
	84212290	--- Other	Nil	"
	84212300	-- Oil or petrol-filters for internal combustion engines	3%	"
	84212900	-- Other:		
	84212910	--- Of a kind used in Industrial machinery (including agriculture, water supply, sewerage and drainage)	3%	"
	84212990	--- Other	3%	"
		- Filtering or purifying machinery and apparatus for gases:		
	84213100	-- Intake air filters for internal combustion engines	3%	"
	84213200	-- Catalytic converters or particulate filters, whether or not combined, for purifying or filtering exhaust gases from internal combustion engines	3%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
84.22	84213900	-- Other:		
	84213910	--- For use in industry including agriculture machinery	3%	“
	84213920	--- Bag filters and cyclones,	3%	“
	84213990	--- Other	3%	“
		- Parts:		
	84219100	-- Of centrifuges, including centrifugal dryers	3%	Kg
	84219900	-- Other	3%	“
		Dish washing machines; machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing or labelling 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); machinery for aerating beverages.		
		- Dish washing machines:		
	84221100	-- Of the household type	10%	U
	84221900	-- Other	3%	“
	84222000	- Machinery for cleaning or drying bottles or other containers	Nil	“
	84223000	- Machinery for filling, closing, sealing, or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; machinery for aerating beverages	Nil	“
	84224000	- Other packing or wrapping machinery (including heat-shrink wrapping machinery)	Nil	“
	84229000	- Parts:		
	84229010	--- Of machinery (for household type) of heading 84221100	10%	Kg
	84229090	--- Other	3%	“
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.		
	84231000	- Personal weighing machines, including baby scales; household scales:		
	84231010	--- Weighing machines for babies and invalids (e.g. chair scales, baby scales, bed scales)	10%	U
	84231090	--- Other	10%	“
	84232000	- Scales for continuous weighing of goods on conveyors	10%	“
	84233000	- Constant weight scales and scales for discharging a predetermined weight of material in a bag or container, including hopper scales	10%	“
		- Other weighing machinery:		
	84238100	-- Having a maximum weighing capacity not exceeding 30 kg:		
	84238110	--- Counter scales and coin operated scales	10%	“
	84238190	--- Other	10%	“
	84238200	-- Having a maximum weighing capacity exceeding 30 kg but not exceeding 5,000 kg:		
	84238210	--- Counter scales and coin operated scales	10%	“
	84238290	--- Other	10%	“
	84238900	-- Other	10%	“
	84239000	- Weighing machine weights of all kinds; parts of weighing machinery:		
	84239010	--- Weights	10%	Kg
	84239090	--- Other	10%	“
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.		
	84241000	- Fire extinguishers, whether or not charged	3%	U
	84242000	- Spray guns and similar appliances	3%	“
	84243000	- Steam or sand blasting machines and similar jet projecting machines	3%	“
		- Agricultural or horticultural sprayers:		
	84244100	-- Portable sprayers	Nil	“
	84244900	-- Other	Nil	“
		- Other appliances:		
	84248200	-- Agricultural or horticultural	Nil	“
	84248900	-- Other	3%	“
	84249000	- Parts	3%	Kg

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
84.25		Pulley tackle and hoists other than skip hoists; winches and capstans; jacks. - Pulley tackle and hoists other than skip hoists or hoists of a kind used for raising vehicles:		
	84251100	-- Powered by electric motor	3%	Kg
	84251900	-- Other	3%	"
		- Winches; capstans:		
	84253100	-- Powered by electric motor	3%	"
	84253900	-- Other	3%	"
		- Jacks; hoists of a kind used for raising vehicles:		
	84254100	-- Built-in jacking systems of a type used in garages	3%	"
	84254200	-- Other jacks and hoists, hydraulic	3%	"
	84254900	-- Other	3%	"
84.26		Ships' derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane. - Overhead travelling cranes, transporter cranes, gantry cranes, bridge cranes, mobile lifting frames and straddle carriers:		
	84261100	-- Overhead travelling cranes on fixed support	Nil	"
	84261200	-- Mobile lifting frames on tyres and straddle carriers	Nil	"
	84261900	-- Other	Nil	"
	84262000	- Tower cranes	Nil	"
	84263000	- Portal or pedestal jib cranes	Nil	"
		- Other machinery, self-propelled:		
	84264100	-- On tyres	Nil	"
	84264900	-- Other	Nil	"
		- Other machinery:		
	84269100	-- Designed for mounting on road vehicles	Nil	"
	84269900	-- Other	Nil	"
84.27		Fork-lift trucks; other works trucks fitted with lifting or handling equipment. - Self-propelled trucks powered by an electric motor	3%	U
	84272000	- Other self-propelled trucks	3%	"
	84279000	- Other trucks	3%	"
84.28		Other lifting handling loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics). - Lifts and skip hoists	3%	"
	84282000	- Pneumatic elevators and conveyors	3%	"
		- Other continuous-action elevators and conveyors, for goods or materials:		
	84283100	-- Specially designed for underground use	3%	"
	84283200	-- Other, bucket type	3%	"
	84283300	-- Other, belt type	3%	"
	84283900	-- Other	3%	"
	84284000	- Escalators and moving walkways	3%	"
	84286000	- Teleferics, chair-lifts, ski-drag-lines; traction mechanisms for funiculars	3%	"
	84287000	- Industrial robots	3%	"
	84289000	- Other machinery:		
	84289010	--- Sugar cane loaders	3%	"
	84289090	--- Other	3%	"
84.29		Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road-rollers. - Bulldozers and angledozers:		
	84291100	-- Track laying	Nil	"
	84291900	-- Other	Nil	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
84.30	84292000	- Graders and levellers	Nil	U
	84293000	- Scrapers	Nil	"
	84294000	- Tamping machines and road rollers	Nil	"
		- Mechanical shovels, excavators and shovel loaders:		
	84295100	-- Front-end shovel loaders	Nil	"
	84295200	-- Machinery with a 360° revolving superstructure	Nil	"
	84295900	-- Other	Nil	"
		Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers.		
	84301000	- Pile-drivers and pile-extractors	Nil	"
	84302000	- Snow-ploughs and snow-blowers	Nil	"
		- Coal or rock cutters and tunnelling machinery:		
	84303100	-- Self-propelled	Nil	"
	84303900	-- Other	Nil	"
		- Other boring or sinking machinery:		
	84304100	-- Self-propelled	Nil	"
	84304900	-- Other	Nil	"
	84305000	- Other machinery, self-propelled	Nil	"
		- Other machinery, not self-propelled:		
	84306100	-- Tamping or compacting machinery	Nil	"
	84306900	-- Other	Nil	"
84.31		Parts suitable for use solely or principally with the machinery of heading 84.25 to 84.30.		
	84311000	- Of machinery of heading 84.25	3%	Kg
	84312000	- Of machinery of heading 84.27	3%	"
		- Of machinery of heading 84.28:		
	84313100	-- Of lifts, skip hoists or escalators	3%	"
	84313900	-- Other	3%	"
		- Of machinery of heading 84.26, 84.29 or 84.30:		
	84314100	-- Buckets, shovels, grabs and grips	3%	"
	84314200	-- Bulldozer or angledozer blades	3%	"
	84314300	-- Parts for boring or sinking machinery of subheading 84304001 or 84304900	3%	"
	84314900	-- Other	3%	"
84.32		Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers.		
	84321000	- Ploughs:		
	84321010	--- Single furrow mouldboard ploughs of a weight less than 55 kg	Nil	U
	84321020	--- Disc ploughs of a weight not less than 55 kg	Nil	"
	84321030	--- Mouldboard ploughs of a weight not less than 55 kg	Nil	"
	84321090	--- Other	Nil	"
		- Harrows, scarifiers, cultivators, weeders and hoes:		
	84322100	-- Disc harrows:		
	84322110	--- Disk harrow with less than 30 discs	Nil	"
	84322190	--- Disc harrows with 30 discs or more	Nil	"
	84322900	-- Other:		
	84322910	--- Scarifiers and rippers	Nil	"
	84322920	--- Cultivators and weeders	Nil	"
	84322930	--- Mechanical rotary hoes	Nil	"
	84322940	--- Dam scoops of a capacity not exceeding 2.5 cubic metres	Nil	"
	84322950	--- Dam scoops of a capacity exceeding 2.5 cubic metres	Nil	"
	84322990	--- Other	Nil	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
84.33		- Seeders, planters and transplanters:		
	84323100	-- No-till direct seeders, planters and transplanters	Nil	U
	84323900	-- Other	Nil	"
		- Manure spreaders and fertilizer distributors:		
	84324100	-- Manure spreaders	Nil	"
	84324200	-- Fertiliser distributors".	Nil	"
	84328000	- Other machinery:		
	84328010	--- Lawn or sports-ground rollers	Nil	"
	84328090	--- Other	Nil	"
	84329000	- Parts	3%	Kg
		Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for clearing, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 84.37.		
		- Mowers for lawns, parks or sports-grounds:		
	84331100	-- Powered, with the cutting device rotating in horizontal plane	Nil	U
	84331900	-- Other	Nil	"
	84332000	- Other mowers, including cutter bars for tractor mounting	Nil	"
	84333000	- Other haymaking machinery	Nil	"
	84334000	- Straw or fodder balers, including pick-up balers	Nil	"
		- Other harvesting machinery; threshing machinery:		
	84335100	-- Combine harvester-threshers	Nil	"
	84335200	-- Other threshing machinery:		
	84335210	--- Ground nuts or rice threshers of weight not exceeding 1500kgs	Nil	"
	84335290	Other	Nil	"
	84335300	-- Root or tuber harvesting machines	Nil	"
	84335900	-- Other	Nil	"
	84336000	- Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce	Nil	"
	84339000	- Parts:		
	84339010	--- parts of mowers of subheading 8433.11 or 8433.19	3%	Kg
	84339090	--- Other	3%	"
84.34		Milking machines and dairy machinery.		
	84341000	- Milking machines	Nil	U
	84342000	- Dairy machinery	Nil	"
	84349000	- Parts	3%	Kg
84.35		Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages.		
	84351000	- Machinery	Nil	U
	84359000	- Parts	3%	Kg
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.		
	84361000	- Machinery for preparing animal feeding stuffs	Nil	U
		- Poultry-keeping machinery; poultry incubators and brooders:		
	84362100	-- Poultry incubators and brooders	Nil	"
	84362900	-- Other	Nil	"
	84368000	- Other machinery	Nil	"
		- Parts:		
	84369100	-- Of poultry-keeping machinery or poultry incubators and brooders	3%	Kg
	84369900	-- Other	3%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
84.37		Machines for clearing sorting or grading seed, 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.		
	84371000	- Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables	Nil	U
	84378000	- Other machinery:		
	84378010	---For rice meal	Nil	“
	84378090	--- Other	Nil	“
	84379000	- Parts	3%	Kg
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 or microbial fats or oils.		
	84381000	- Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products	Nil	U
	84382000	- Machinery for the manufacture of confectionery, cocoa or chocolate	Nil	“
	84383000	- Machinery for sugar manufacture	Nil	“
	84384000	- Brewery machinery	Nil	“
	84385000	- Machinery for the preparation of meat or poultry	Nil	“
	84386000	- Machinery for the preparation of fruits, nuts or vegetables	Nil	“
	84388000	- Other machinery:		
	84388010	--- Breakers and conflicts	Nil	“
	84388090	--- Other	Nil	“
	84389000	- Parts	3%	Kg
84.39		Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard.		
	84391000	- Machinery for making pulp of fibrous cellulosic material	Nil	U
	84392000	- Machinery for making paper or paperboard	Nil	“
	84393000	- Machinery for finishing paper or paperboard	Nil	“
		- Parts:		
	84399100	-- Of machinery for making pulp of fibrous cellulosic material	3%	“
	84399900	-- Other	3%	“
84.40		Book-binding machinery, including book-sewing machines.		
	84401000	- Machinery	Nil	U
	84409000	- Parts	3%	Kg
84.41		Other machinery for making up paper pulp; paper or paperboard, including cutting machines of all kinds.		
	84411000	- Cutting machines	Nil	U
	84412000	- Machines for making bags, sacks or envelopes	Nil	“
	84413000	- Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding	Nil	“
	84414000	- Machines for moulding articles in paper pulp, paper or paperboard	Nil	“
	84418000	- Other machinery	Nil	“
	84419000	- Parts	3%	Kg
84.42		Machinery, apparatus and equipment “(other than the machines of headings 84.56 to 84.65)”, for preparing or making plates, cylinders or other printing components; plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished).		
	84423000	- Machinery, apparatus and equipment	Nil	U
	84424000	- Parts of the foregoing machinery, apparatus or equipment	3%	Kg
	84425000	- Plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished).	Nil	“

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
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:		
	84431100	-- Offset printing machinery, reel-fed	Nil	U
	84431200	-- 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)	Nil	"
	84431300	-- Other offset printing machinery	Nil	"
	84431400	-- Letterpress printing machinery, reel fed, excluding flexographic printing	Nil	"
	84431500	-- Letterpress printing machinery, other than reel fed, excluding flexographic printing	Nil	"
	84431600	-- Flexographic printing machinery	Nil	"
	84431700	-- Gravure printing machinery	Nil	"
	84431900	-- Other	Nil	"
		- Other printer, copying machines and facsimile machines, whether or not combined:		
	84433100	-- Machines with perform two or more of the functions of printing, copying or facsimile transmission, capable of connecting to an automatic data processing machine or to a network :		
	84433110	--- Machines performing copying as the principal function	Nil	"
	84433190	--- Other	Nil	"
	84433200	-- Other, capable of connecting to an automatic data processing machine or to a network:		
	84433210	--- Machines performing copying as the principal function	Nil	"
	84433220	--- Computer Printer.	Nil	"
	84433230	--- Photo coping machines	10%	"
	84433240	--- Facsimile machines	3%	"
	84433290	--- Other	3%	"
	84433900	-- Other:		
	84433910	--- Photo coping machines	10%	"
	84433920	--- Facsimile machines	3%	"
	84433990	--- Other.	3%	"
		- Parts and accessories:		
	84439100	-- Parts and accessories of printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42.	3%	Kg
	84439900	-- Other	3%	"
84.44	84440000	Machines for extruding drawing texturing or cutting man-made textile materials.	Nil	U
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:		
	84451100	-- Carding machines	Nil	U
	84451200	-- Combing machines	Nil	"
	84451300	-- Drawing or roving machines	Nil	"
	84451900	-- Other	Nil	"
	84452000	- Textile spinning machines	Nil	"
	84453000	- Textile doubling or twisting machines	Nil	"
	84454000	- Textile winding (including weft-winding) or reeling machines	Nil	"
	84459000	- Other	Nil	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
84.46	84461000	Weaving machines (looms). - For weaving fabrics of a width not exceeding 30 cm	Nil	U
	84462100	- For weaving fabrics of a width exceeding 30 cm, shuttle type: -- Power looms	Nil	"
	84462900	-- Other	Nil	"
	84463000	- For weaving fabrics of a width exceeding 30 cm, shuttle less type	Nil	"
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:		
	84471100	-- With cylinder diameter not exceeding 165 mm	Nil	"
	84471200	-- With cylinder diameter exceeding 165 mm	Nil	"
	84472000	- Flat knitting machines; stitch-bonding machines:		
	84472010	--- Knitting machines of the household type	Nil	"
	84472090	--- Other	Nil	"
	84479000	- Other	Nil	"
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, extruding nipples, shuttles, healds and heald-frames, hosiery needles).		
	84481100	- Auxiliary machinery for machines of heading 84.44, 84.45, 84.46 or 84.47: -- Dobbies and Jacquards; card reducing, copying, punching or assembling machines for use therewith	Nil	Kg
	84481900	-- Other	Nil	"
	84482000	- Parts and accessories of machines of heading 84.44 or of their auxiliary machinery	Nil	"
		- Parts and accessories of machines of heading 84.45 or of their auxiliary machinery:		
	84483100	-- Card clothing	Nil	"
	84483200	-- Of machines for preparing textile fibres, other than card clothing	Nil	"
	84483300	-- Spindles, spindle flyers, spinning rings and ring travellers	Nil	"
	84483900	-- Other	Nil	"
		- Parts and accessories of weaving machines (looms) or of their auxiliary machinery:		
	84484200	-- Reeds for looms, healds and heald-frames	Nil	"
	84484900	-- Other	Nil	"
		- Parts and accessories of machines of heading 84.47 or of their auxiliary machinery:		
	84485100	-- Sinkers, needles and other articles used in forming stitches		
	84485110	--- Of a kind used in knitting machines of the household type	Nil	"
	84485190	--- Other	Nil	"
	84485900	-- Other:		
	84485910	--- Of a kind used in knitting machines of the household type	Nil	"
	84485990	--- Other	Nil	"
84.49	84490000	Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats.		
	84490010	--- Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes, including machinery for making felt hats	Nil	U
	84490090	--- Other	Nil	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
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:		
	84501100	-- Fully-automatic machines:		
	84501110	--- Unassembled	10%	U
	84501190	--- Other	10%	"
	84501200	-- Other machines, with built-in centrifugal drier:		
	84501210	--- Unassembled	10%	"
	84501290	--- Other	10%	"
	84501900	-- Other:		
	84501910	--- Unassembled	10%	"
	84501990	--- Other	10%	"
	84502000	- Machines, each of a dry linen capacity exceeding 10 kg:		
	84502010	--- Unassembled	10%	"
	84502020	--- For domestic use	10%	"
	84502090	--- Other	3%	"
	84509000	- Parts:		
	84509010	--- Of household-type	10%	Kg
	84509090	--- Of laundry-type	3%	"
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 reeling, unreeling, folding, cutting or pinking textile fabrics.		
	84511000	- Dry-cleaning machines:		
	84511010	--- Unassembled	10%	U
	84511020	--- Other, of the household type	10%	"
	84511090	--- Other	3%	"
		- Drying machines:		
	84512100	-- Each of a dry linen capacity not exceeding 10 kg:		
	84512110	--- For domestic use	10%	"
	84512190	--- Other	3%	"
	84512900	- Other:		
	84512910	--- Industrial including textile manufacturing	10%	"
	84512920	--- For domestic use	10%	"
	84512990	--- Other	3%	"
	84513000	- Ironing machines and presses (including fusing presses):		
	84513010	--- Industrial including textile manufacturing	10%	"
	84513090	Other	3%	"
	84514000	- Washing, bleaching or dyeing machines:		
	84514010	--- For domestic use	10%	"
	84514090	--- Other	3%	"
	84515000	- Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	3%	"
	84518000	- Other machinery:		
	84518010	--- Industrial including textile manufacturing	10%	"
	84518020	--- Of the household type	10%	"
	84518090	--- Other	3%	"
	84519000	- Parts:		
	84519010	--- For machines of subheading 8451.10 or 8451.21	10%	Kg
	84519020	--- For industrial machines, including textile manufacturing, other than machines of subheading 8451.10 or 8451.21	10%	"
	84519030	--- For domestic use	10%	"
	84519090	--- Other	3%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
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.		
	84521000	- Sewing machines of the household type	3%	U
		- Other sewing machines:		
	84522100	-- Automatic units	3%	"
	84522900	-- Other	3%	"
	84523000	- Sewing machine needles	3%	"
	84529000	- Furniture, bases and covers for sewing machines and parts thereof; other parts of sewing machines	3%	Kg
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.		
	84531000	- Machinery for preparing, tanning or working hides, skins or leather	Nil	U
	84532000	- Machinery for making or repairing footwear	Nil	"
	84538000	- Other machinery	Nil	"
	84539000	- Parts	3%	Kg
84.54		Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries.		
	84541000	- Converters	Nil	U
	84542000	- Ingot moulds and ladles	Nil	"
	84543000	- Casting machines	Nil	"
	84549000	- Parts	3%	Kg
84.55		Metal-rolling mills and rolls therefore.		
	84551000	- Tube mills	Nil	U
		- Other rolling mills:		
	84552100	-- Hot or combination hot and cold	Nil	"
	84552200	-- Cold	Nil	"
	84553000	- Rolls for rolling mills	Nil	"
	84559000	- Other parts	3%	Kg
84.56		Machine-tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electro-discharge, electro-chemical, electron beam, ionic-beam or plasma arc processes; Water-jet cutting machines		
		- Operated by laser or other light or photon beam processes:		
	84561100	-- Operated by laser	Nil	U
	84561200	-- Operated by other light or photon beam processes".	Nil	"
	84562000	- Operated by ultrasonic processes	Nil	"
	84563000	- Operated by electro-discharge processes	Nil	"
	84564000	- Operated by plasma arc processes	Nil	"
	84565000	- Water-jet cutting machines".	Nil	"
	84569000	- Other	Nil	"
84.57		Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal.		
	84571000	- Machining centres	Nil	"
	84572000	- Unit construction machines (single station)	Nil	"
	84573000	- Multi-station transfer machines	Nil	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
84.58		Lathes (including turning centres) for removing metal.		
		- Horizontal lathes:		
	84581100	-- Numerically controlled	Nil	U
	84581900	-- Other	Nil	"
		- Other lathes:		
	84589100	-- Numerically controlled	Nil	"
	84589900	-- Other	Nil	"
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.		
	84591000	- Way-type unit head machines	Nil	"
		- Other drilling machines:		
	84592100	-- Numerically controlled	Nil	"
	84592900	-- Other	Nil	"
		- Other boring-milling machines:		
	84593100	-- Numerically controlled	Nil	"
	84593900	-- Other	Nil	"
		- Other boring machines:		
	84594100	-- Numerically controlled	Nil	"
	84594900	-- Other	Nil	"
		- Milling machines, knee-type:		
	84595100	-- Numerically controlled	Nil	"
	84595900	-- Other	Nil	"
		- Other milling machines:		
	84596100	-- Numerically controlled	Nil	"
	84596900	-- Other	Nil	"
	84597000	- Other threading or tapping machines	Nil	"
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-surface grinding machines:		
	84601200	-- Numerically controlled	Nil	"
	84601900	-- Other	Nil	"
		Other grinding machines :		
	84602200	-- Centreless grinding machines, numerically controlled	Nil	"
	84602300	-- Other cylindrical grinding machines, numerically controlled	Nil	"
	84602400	-- Other, numerically controlled	Nil	"
	84602900	-- Other	Nil	"
		- Sharpening (tool or cutter grinding) machines:		
	84603100	-- Numerically controlled	Nil	"
	84603900	-- Other	Nil	"
	84604000	- Honing or lapping machines	Nil	"
	84609000	- Other	Nil	"
84.61		Machine-tools for planing, 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.		
	84612000	- Shaping or slotting machines	Nil	"
	84613000	- Broaching machines	Nil	"
	84614000	- Gear cutting, gear grinding or gear finishing machines	Nil	"
	84615000	- Sawing or cutting-off machines	Nil	"
	84619000	- Other	Nil	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
84.62		Machine-tools (including presses) for working metal by forging, hammering or die forging (excluding rolling mills); machine-tools (including presses, slitting lines and cut-to-length lines) for working metal by bending, folding, straightening, flattening, shearing, punching, notching or nibbling (excluding draw-benches); presses for working metal or metal carbides, not specified above.		
		- Hot forming machines for forging, die forging (including presses) and hot hammers :		
	84621100	-- Closed die forging machines	Nil	U
	84621900	-- Other	Nil	"
		- Bending, folding, straightening or flattening machines (including press brakes) for flat products :		
	84622200	-- Profile forming machines	Nil	"
	84622300	-- Numerically controlled press brakes	Nil	"
	84622400	-- Numerically controlled panel benders	Nil	"
	84622500	-- Numerically controlled roll forming machines	Nil	"
	84622600	-- Other numerically controlled bending, folding, straightening or flattening machines	Nil	"
	84622900	-- Other	Nil	"
		- Slitting lines, cut-to-length lines and other shearing machines (excluding presses) for flat products, other than combined punching and shearing machines :		
	84623200	-- Slitting lines and cut-to-length lines	Nil	"
	84623300	-- Numerically controlled shearing machines	Nil	"
	84623900	-- Other	Nil	"
		- Punching, notching or nibbling machines (excluding presses) for flat products including combined punching and shearing machines :		
	84624200	-- Numerically controlled	Nil	"
	84624900	-- Other	Nil	"
		- Machines for working tube, pipe, hollow section and bar (excluding presses) :		
	84625100	-- Numerically controlled	Nil	"
	84625900	-- Other	Nil	"
		- Cold metal working presses:		
	84626100	-- Hydraulic presses	Nil	"
	84626200	-- Mechanical presses	Nil	"
	84626300	-- Servo-presses	Nil	"
	84626900	-- Other	Nil	"
	84629000	- Other	Nil	"
84.63		Other machine-tools for working metal or cermets, without removing material.		
	84631000	- Draw-benches for bars, tubes, profiles, wire or the like	Nil	"
	84632000	- Thread rolling machines	Nil	"
	84633000	- Machines for working wire	Nil	"
	84639000	- Other	Nil	"
84.64		Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass.		
	84641000	- Sawing machines	Nil	"
	84642000	- Grinding or polishing machines	Nil	"
	84649000	- Other	Nil	"
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 No.	H.S. Code	DESCRIPTION	Rate	St. U
84.66	84651000	- Machines which can carry out different types of machining operations without tool change between such operations	Nil	U
	84652000	- Machining centres. - Other:	Nil	“
	84659100	-- Sawing machines	Nil	“
	84659200	-- Planing, milling or moulding (by cutting) machines	Nil	“
	84659300	-- Grinding, sanding or polishing machines	Nil	“
	84659400	-- Bending or assembling machines	Nil	“
	84659500	-- Drilling or morticing machines	Nil	“
	84659600	-- Splitting, slicing or paring machines	Nil	“
	84659900	-- Other Parts and accessories suitable for use solely or principally with the machines of heading 84.56 to 84.65, including work or tool holders, self-opening dieheads, dividing heads and other special attachments for the machines; tool holders for any type of tool for working in the hand.	Nil	“
	84661000	- Tool holders and self-opening dieheads	3%	Kg
	84662000	- Work holders	3%	“
	84663000	- Dividing heads and other special attachments for machines”. - Other:	3%	“
	84669100	-- For machines of heading 84.64	3%	“
	84669200	-- For machines of heading 84.65	3%	“
84.67	84669300	-- For machines of heading 84.56 to 84.61	3%	“
	84669400	-- For machines of heading 84.62 or 84.63 Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non-electric motor. - Pneumatic:	3%	“
	84671100	-- Rotary type (including combined rotary-percussion)	Nil	“
	84671900	-- Other - With self-contained electric meter:	Nil	“
	84672100	-- Drills of all kinds	3%	“
	84672200	-- Saws	3%	“
	84672900	-- Other - Other tools:	3%	“
	84678100	-- Chain saws	Nil	“
	84678900	-- Other - Parts:	Nil	“
	84679100	-- Of chain saws	3%	Kg
	84679200	-- Of pneumatic tools	3%	“
	84679900	-- Other 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.	3%	“
	84681000	- Hand-held blow pipes	3%	U
	84682000	- Other gas-operated machinery and apparatus	3%	“
“84.69“ 84.70	84688000	- Other machinery and apparatus	3%	“
	84689000	- Parts	3%	Kg
	84701000	Calculating machines and pocket-size data recording, and displaying machines with calculating functions; accounting machines, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device; cash registers. - Electronic calculators capable of operation without an external source of electric power and pocket-size data recording, reproducing and displaying machines with calculating functions	10%	U
	84702100	- Other electronic calculating machines: -- Incorporating a printing device	10%	“
	84702900	-- Other	10%	“
	84703000	- Other calculating machines	10%	“
	84705000	- Cash registers	10%	“
	84709000	- Other	10%	“

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
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.		
	84713000	- Portable automatic data processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a key board and a display	Nil	U
		- Other automatic data processing machines:		
	84714100	-- Comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined	Nil	"
	84714900	-- Other, presented in the form of systems	Nil	"
	84715000	- processing units other than those of sub-headings 8471.41 and 8471.49, whether or not containing in the same housing one or two of the following types of unit: storage units, input units, output units:		
	84715010	--- Network file servers	Nil	"
	84715090	--- Other	Nil	"
	84716000	- Input or output units, whether or not containing storage units in the same housing:		
	84716010	--- Braille terminals, specially designed for use by the blind	Nil	"
	84716090	--- Other	Nil	"
	84717000	- Storage units	Nil	"
	84718000	- Other units of automatic data processing machines	Nil	"
	84719000	- Other	Nil	"
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).		
	84721000	- Duplicating machines	3%	"
	84723000	- 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 cancelling postage stamps	3%	"
		- Other:		
	84729000	--- Automatic teller machines	3%	"
	84729010	--- Data recording, reproducing and displaying machines	3%	"
	84729020	--- Ticketing machines of a kind used in bus	3%	"
	84729030	--- Automatic banknote dispensers, operating in conjunction with an automatic data processing machine, whether on-line or off-line	3%	"
	84729040	--- Cheque writing and cheque signing machines	3%	"
	84729050	--- Other	3%	"
84.73		Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings 84.70 to 84.72.		
	84732100	-- Of the electronic calculating machines of subheading 84701000, 84700021 or 84700029	3%	Kg
	84732900	-- Other	3%	"
	84733000	- Parts and accessories of the machines of heading 84.71	Nil	"
	84734000	- Parts and accessories of the machines of heading 84.72	3%	"
	84735000	- Parts and accessories equally suitable for use with the machines of two or more of the headings 84.70 to 84.72"	3%	"
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 fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand.		
	84741000	- Sorting, screening, separating or washing machines	3%	U
	84742000	- Crushing or grinding machines	3%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
84.75		- Mixing or kneading machines:		
	84743100	-- Concrete or mortar mixers	3%	U
	84743200	-- Machines for mixing mineral substances with bitumen	3%	"
	84743900	-- Other:		
	84743910	--- Machine for making Bricks.	Nil	"
	84743990	--- Other	3%	"
	84748000	- Other machinery	3%	"
	84749000	- Parts	3%	"
		Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes; machines for manufacturing or hot working glass or glassware.		
	84751000	- Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes	Nil	"
		- Machines for manufacturing or hot working glass or glassware:		
	84752100	-- Machines for making optical fibres and performs thereof	Nil	"
	84752900	-- Other	Nil	"
	84759000	- Parts	3%	Kg
84.76		Automatic goods-vending machines (for example, postage stamp, cigarette, food or beverage machines), including money-changing machines.		
		- Automatic beverage-vending machines:		
	84762100	-- Incorporating heating or refrigerating devices	10%	U
	84762900	-- Other	10%	"
		- Other machines:		
	84768100	-- Incorporating heating or refrigerating devices	10%	"
	84768900	-- Other	10%	"
	84769000	- Parts	10%	Kg
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.		
	84771000	- Injection-moulding machines	Nil	U
	84772000	- Extruders	Nil	"
	84773000	- Blow moulding machines	Nil	"
	84774000	- Vacuum moulding machines and other thermoforming machines	Nil	"
		- Other machinery for moulding or otherwise forming:		
	84775100	-- For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes	Nil	"
	84775900	-- Other	Nil	"
	84778000	- Other machinery	Nil	"
	84779000	- Parts	3%	Kg
84.78		Machinery for preparing or making up tobacco, not specified or included elsewhere in this Chapter.		
	84781000	- Machinery	Nil	U
	84789000	- Parts	3%	Kg
84.79		Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter.		
		- Machinery for public works, building or the like:		
	84791000	--- Vibrators	Nil	U
	84791010	--- Other machines and mechanical appliances for public works	Nil	"
	84791090	--- Other	Nil	"
	84792000	- Machinery for the extraction or preparation of animal or fixed vegetable or microbial fats or oils	Nil	"
	84793000	- 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	Nil	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
84.80	84794000	- Rope or cable-making machines	Nil	U
	84795000	- Industrial robots, not elsewhere specified or included	Nil	"
	84796000	- Evaporative air coolers	10%	"
		- Passenger boarding bridges:		
	84797100	-- Of a kind used in airports	10%	"
	84797900	-- Other	10%	"
		- Other machines and mechanical appliances:		
	84798100	-- For treating metal, including electric wire coil-winders	Nil	"
	84798200	-- Mixing, kneading, crushing, grinding, screening, sifting, homogenizing, emulsifying or stirring machines	Nil	"
	84798300	-- Cold isostatic presses	Nil	"
	84798900	-- Other:		
	84798910	--- Air humidifiers and air dehumidifiers other than the appliances of heading 84.15 , 84.24 or 85.09	10%	"
	84798920	--- Air coolers	10%	"
	84798930	--- Diving bells and metal diving suits, mechanically equipped.	10%	"
	84798940	--- Heat thermal transfer printers.	10%	"
	84798950	--- For the manufacture of pharmaceuticals	10%	"
	84798990	--- Other	3%	"
	84799000	- Parts:		
	84799010	--- For air coolers	10%	Kg
	84799090	--- Other	3%	"
		Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics.		
	84801000	- Moulding boxes for metal foundry	Nil	U
	84802000	- Mould bases	Nil	"
	84803000	- Moulding patterns	Nil	"
		- Moulds for metal or metal carbides:		
	84804100	-- Injection or compression types	Nil	"
	84804900	-- Other	Nil	"
	84805000	- Moulds for glass	Nil	"
	84806000	- Moulds for mineral materials	Nil	"
		- Moulds for rubber or plastics:		
	84807100	-- Injection or compression types	Nil	"
	84807900	-- Other	Nil	"
		Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves.		
	84811000	- Pressure-reducing valves	3%	Kg
	84812000	- Valves for oleohydraulic or pneumatic transmissions	3%	"
	84813000	- Check (nonreturn) valves	3%	"
	84814000	- Safety or relief valves	3%	"
	84818000	- Other appliances:		
	84818010	--- Fire-hydrants	3%	"
	84818020	--- Of a kind used for household purposes	3%	"
	84818090	--- Other	3%	"
	84819000	- Parts	3%	"
84.82		Ball or roller bearings.		
	84821000	- Ball bearings	3%	U
	84822000	- Tapered roller bearings, including cone and tapered roller assemblies	3%	"
	84823000	- Spherical roller bearings	3%	"
	84824000	- Needle roller bearings, including cage and needle roller assemblies	3%	"
	84825000	- Other cylindrical roller bearings, including cage and roller assemblies	3%	"
	84828000	- Other, including combined ball/roller bearings	3%	"
		- Parts:		
	84829100	-- Balls, needles and rollers	3%	Kg
	84829900	-- Other	3%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
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).		
	84831000	- Transmission shafts (including cam shafts and crank shafts) and cranks:		
	84831010	--- Of a kind used in machinery of this Chapter or in agricultural tractors	3%	U
	84831020	--- Of a kind used for aircraft or railway rolling stock	3%	"
	84831030	--- Of a kind used for vessels of Chapter 89	3%	"
	84831090	--- Other	3%	"
	84832000	- Bearing housings, incorporating ball or roller bearings:		
	84832010	--- Of a kind used in machinery of this Chapter or in agricultural tractors	3%	"
	84832020	--- Of a kind used for aircraft or railway rolling stock	3%	"
	84832030	--- Of a kind used for vessels of Chapter 89	3%	"
	84832090	--- Other	3%	"
	84833000	- Bearing housings, not incorporating ball or roller bearings; plain shaft bearings:		
	84833010	--- Of a kind used in machinery of this Chapter or in agricultural tractors	3%	"
	84833020	--- Of a kind used for aircraft or railway rolling stock	3%	"
	84833030	--- Of a kind used for vessels of Chapter 89	3%	"
	84833090	--- Other	3%	"
	84834000	- Gears and gearing, other than toothed wheels, chain sprockets and other transmission elements presented separately; ball or roller screws; gear boxes and other speed changers, including torque converters:		
	84834010	--- Of a kind used in machinery of this Chapter or in agricultural tractors	3%	"
	84834020	--- Of a kind used for aircraft or railway rolling stock	3%	"
	84834030	--- Of a kind used for vessels of Chapter 89	3%	"
	84834090	--- Other	3%	"
	84835000	- Flywheels and pulleys, including pulley blocks:		
	84835010	--- For industrial machinery	3%	"
	84835090	--- Other	3%	"
	84836000	- Clutches and shaft couplings (including universal joints):		
	84836010	--- For industrial machinery	3%	"
	84836090	--- Other	3%	"
	84839000	- Toothed wheels, chain sprockets and other transmission elements presented separately; parts:		
	84839010	--- For industrial machinery	3%	Kg
	84839090	--- Other	3%	"
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 packings; mechanical seals.		
	84841000	- Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal:		
	84841010	--- Of a kind used in machinery of this Chapter or in agricultural tractors	3%	Kg
	84841020	--- Of a kind used for aircraft or railway	3%	"
	84841030	--- Of a kind used for vessels of Chapter 89	3%	"
	84841090	--- Other	3%	"
	84842000	- Mechanical seals	3%	"
	84849000	- Other	3%	"
84.85		Machines for additive manufacturing.		
	84851000	- By metal deposit	3%	"
	84852000	- By plastics or rubber deposit	3%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
84.86	84853000	- By plaster, cement, ceramics or glass deposit	3%	"
	84858000	- Other	3%	"
	84859000	- Parts	3%	"
		manufacture of semiconductor boules of wafers, semiconductor devices, electronic integrated circuits or flat panel displays; machines and apparatus specified in Note 11 (C) to this Chapter; parts and accessories.		
	84861000	- Machines and apparatus for the manufacture of boules or wafers:		
	84861010	--- For sawing monocrystal semiconductor (boules) into slices, or wafers into chips	3%	Kg
	84861090	--- Other	3%	"
	84862000	- Machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits:		
	84862010	--- For scribing or scoring semiconductor wafers	3%	"
	84862020	--- Centrifugal dryers for semiconductor wafer processing	3%	"
	84862030	--- Spraying appliances for etching, stripping or cleaning semiconductor wafers	3%	"
	84862040	--- Machines for cleaning and removing contaminants from metal leads of semiconductor packages prior to the electroplating process	3%	"
	84862050	--- Of a kind operated by laser or any other light	3%	"
	84862060	--- Encapsulation equipment	3%	"
	84862070	--- Apparatus for wet etching, developing, stripping or cleaning semiconductor wafers	3%	"
	84862090	--- Other	3%	"
	84863000	- Machines and apparatus for the manufacture of flat panel displays:		
	84863010	--- Apparatus for wet etching, developing, stripping or cleaning flat panel displays	3%	"
	84863090	--- Other	3%	"
	84864000	- Machines and apparatus specified in Note 11 (C) to this Chapter:		
	84864010	--- Automated machines (robot) for transport, handling and storage of semiconductor wafers, wafer cassettes, wafer boxes and other material for semiconductor devices	3%	"
	84864020	--- Focused ion beam milling machines to produce or repair masks and reticles for patterns on semiconductor devices	3%	"
	84864090	--- Pattern generating apparatus of a kind used for producing masks or reticles from photoresist coated substrates	3%	"
	84869000	- Parts and accessories:		
	84869010	--- Of machinery of subheading 8421.1910	3%	"
	84869020	--- For articles of subheading 8424.8910 or 8424.8920	3%	"
	84869030	--- Laser cutters for cutting contacting tracks in semiconductor production by laser beam	3%	"
	84869040	--- Grinding or polishing machines	3%	"
	84869050	--- Parts of machines of subheading 8456.1010, 8456.9010 or 8456.9020	3%	"
	84869060	--- Parts of equipment of subheading 8477.1010	3%	"
	84869070	--- For apparatus of heading 85.14.	3%	"
	84869080	--- For pattern generating apparatus	3%	"
	84869090	--- Other	3%	"
84.87		Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in the Chapter.		
	84871000	- Ships' or boats' propellers and blades therefor	3%	"
	84879000	- Other	3%	"

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 sciences (heading 90.18); 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. For the purposes of heading 85.07, the expression “electric accumulators” includes those presented with ancillary components which contribute to the accumulator’s function of storing and supplying energy or protect it from damage, such as electrical connectors, temperature control devices (for example, thermistors) and circuit protection devices. They may also include a portion of the protective housing of the goods in which they are to be used.”

4. 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 85.08) or to electro-thermic appliances (heading 85.16).

5. For the purposes of heading 85.17, the term "smartphones" means telephones for cellular networks, equipped with a mobile operating system designed to perform the functions of an automatic data processing machine such as downloading and running multiple applications simultaneously, including third-party applications, and whether or not integrating other features such as digital cameras and navigational aid systems.

6. 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 sockets, comprising in the same housing one or more flash memories (for example, "FLASH E² PROM" in the form of integrated circuits mounted on a printed circuits 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 embedded in them one or more electronic integrated circuit (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.

7. For the purposes of heading 85.24, “flat panel display modules” refer to devices or apparatus for the display of information, equipped at a minimum with a display screen, which are designed to be incorporated into articles of other headings prior to use. Display screens for flat panel display modules include, but are not limited to, those which are flat, curved, flexible, foldable or stretchable in form. Flat panel display modules may incorporate additional elements, including those necessary for receiving video signals and the allocation of those signals to pixels on the display. However, heading 85.24 does not include display modules which are

equipped with components for converting video signals (e.g., a scaler IC, decoder IC or application processor) or have otherwise assumed the character of goods of other headings.

For the classification of flat panel display modules defined in this Note, heading 85.24 shall take precedence over any other heading in the Nomenclature.

8. 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.

9. For the purpose of heading 85.36, “connectors for optical fibres, optical fibre bundles or cables” means 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.

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.

10. Heading 85.37 does not include cordless infrared devices for the remote control of television receivers or other electrical equipment (heading 85.43).

11. For the purposes of heading 85.39, the expression “light-emitting diode (LED) light sources” covers :

(a) “Light-emitting diode (LED) modules” which are electrical light sources based on light-emitting diodes (LED) arranged in electrical circuits and containing further elements like electrical, mechanical, Thermal or optical elements. They also contain discrete active elements, discrete passive elements, or Articles of heading 85.36 or 85.42 for the purposes of providing power supply or power control. Light-emitting diode (LED) modules do not have a cap designed to allow easy installation or replacement in a luminaire and ensure mechanical and electrical contact.

(b) “Light-emitting diode (LED) lamps” which are electrical light sources containing one or more LED modules containing further elements like electrical, mechanical, thermal or optical elements. The distinction between light-emitting diode (LED) modules and light-emitting diode (LED) lamps is that lamps have a cap designed to allow easy installation or replacement in a luminaire and ensure mechanical and electrical contact.

12. For the purposes of heading 85.41 and 85.42:

(A) (a) (i) “Semiconductor devices” are semiconductor devices the operation of which depends on variations in resistivity on the application of an electric field or semiconductor-based transducers.

Semiconductor devices may also include assembly of plural elements, whether or not equipped with active and passive device ancillary functions.

“Semiconductor-based transducers” are, for the purposes of this definition, semiconductor-based sensors, semiconductor-based actuators, semiconductor-based resonators and semiconductor-based oscillators, which are types of discrete semiconductor-based devices, which perform an intrinsic function, which are able to convert any kind of physical or chemical phenomena or an action into an electrical signal or an electrical signal into any type of physical phenomenon or an action.

All the elements in semiconductor-based transducers are indivisibly combined, and may also include necessary materials indivisibly attached, that enable their construction or function.

The following expressions mean :

- (1) "Semiconductor-based" means built or manufactured on a semiconductor substrate or made of Semiconductor materials, manufactured by semiconductor technology, in which the Semiconductor substrate or material plays a critical and unreplaceable role of transducer function and performance, and the operation of which is based on semiconductor properties including physical, electrical, chemical and optical properties.
 - (2) "Physical or chemical phenomena" relate to phenomena, such as pressure, acoustic waves, acceleration, vibration, movement, orientation, strain, magnetic field strength, electric field strength, light, radioactivity, humidity, flow, chemicals concentration, etc.
 - (3) "Semiconductor-based sensor" is a type of semiconductor device, which consists of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of detecting physical or chemical quantities and converting these into electric signals caused by resulting variations in electric properties or displacement of a mechanical structure.
 - (4) "Semiconductor-based actuator" is a type of semiconductor device, which consists of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of converting electric signals into physical movement.
 - (5) "Semiconductor-based resonator" is a type of semiconductor device, which consists of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of generating a mechanical or electrical oscillation of a predefined frequency that depends on the physical geometry of these structures in response to an external input.
 - (6) "Semiconductor-based oscillator" is a type of semiconductor device, which consists of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of generating a mechanical or electrical oscillation of a predefined frequency that depends on the physical geometry of these structures.
- (ii) "Light-emitting diodes (LED)" are semiconductor devices based on semiconductor materials which convert electrical energy into visible, infra-red or ultra-violet rays, whether or not electrically connected among each other and whether or not combined with protective diodes. Light-emitting diodes (LED) of heading 85.41 do not incorporate elements for the purposes of providing power supply or power control;"

(B) "Electronic integrated circuits" 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, inductance, 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, by interconnections or interconnection cables, 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 lead frames, but with no other active or passive circuit elements.
- (iv) Multi-component integrated circuits (MCOs) : a combination of one or more monolithic, hybrid, or multi-chip integrated circuits with at least one of the following components: silicon-based sensors, actuators, oscillators, resonators or combinations thereof, or components performing the functions of articles classifiable under heading 85.32, 85.33, 85.41, or inductors classifiable under heading 85.04, formed to all intents and purposes indivisibly into a single body like an integrated circuit, as a component of a kind used for assembly onto a printed circuit board (PCB) or other carrier, through the connecting of pins, leads, balls, lands, bumps, or pads

For the purpose of this definition:

1. “Components” may be discrete, manufactured independently then assembled onto the rest of the MCO, or integrated into other components.
2. “Silicon based” means built on a silicon substrate, or made of silicon materials, or manufactured onto integrated circuit die.
3. (a) “Silicon-based sensors” consist of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of detecting physical or chemical phenomena and transducing these into electric signals, caused by resulting variations in electric properties or displacement of a mechanical structure. “Physical or chemical phenomena” relates to phenomena, such as pressure, acoustic waves, acceleration, vibration, movement, orientation, strain, magnetic field strength, electric field strength, light, radioactivity, humidity, flow, chemicals concentration, etc.”
- (b) “Silicon based actuators” consist of microelectronic and mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of converting electrical signals into physical movement.
- (c) “Silicon based resonators” are components that consist of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and have the function of generating a mechanical or electrical oscillation of a predefined frequency that depends on the physical geometry of these structures in response to an external input.
- (d) “Silicon based oscillators” are active components that consist of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of generating a mechanical or electrical oscillation of a predefined frequency that depends on the physical geometry of these structures.”.

Subheading Notes.

1. - Subheading 8525.81 covers only high-speed television cameras, digital cameras and video camera recorders having one or more of the following characteristics:
 - writing speed exceeding 0.5mm per microsecond;
 - time resolution 50 nanoseconds or less;
 - frame rate exceeding 225,000 frames per second.
2. - In respect of subheading 8525.82, radiation-hardened or radiation-tolerant television cameras, digital cameras and video camera recorders are designed or shielded to enable operation in a high-radiation environment. These cameras are designed to withstand a total radiation dose of at least $50 \times 10^3 \text{ Gy (silicon)}$ ($5 \times 10^6 \text{ RAD (silicon)}$), without operational degradation.
3. - Subheading 8525.83 covers night vision television cameras, digital cameras and video camera recorders Which use a photocathode to convert available light to electrons, which can be amplified and converted to yield visible image. This subheading excludes thermal imaging cameras (generally subheading 8525.89).
4. - Subheading 8527.12 cover 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 mmx100 mmx45 mm.
5. - For the purposes of subheadings 8549.11 to 8549.19, “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.

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
85.01		Electric motors and generators (excluding generating sets).		
	85011000	- Motors of an output not exceeding 37.5 W:		
	85011010	--- Motors, with v-belts or pulleys, for sewing machines	3%	U
	85011090	--- Other	3%	"
	85012000	- Universal AC/DC motors of an output exceeding 37.5 W	3%	"
		- Other DC motors; DC generators, other than photovoltaic generators :		
	85013100	-- Of an output not exceeding 750 W	3%	"
	85013200	-- Of an output exceeding 750 W but not exceeding 75 kW	3%	"
	85013300	-- Of an output exceeding 75 K W but not exceeding 375 kW	3%	"
	85013400	-- Of an output exceeding 375 W	3%	"
	85014000	- Other AC motors, single-phase:		
	85014010	--- Single-phase induction motors of a power rating of not less than 0.18 kW and not more than 2.6 kW, of a voltage from 110 V to 550 V and a motor speed of not less than 700 or more than 3000 revolutions per minute, but excluding submersible motors, geared motors, motors identifiable as flame-proof and motors equipped with brakes or clutches	3%	"
	85014020	--- Of an output of 92 W or more, but not exceeding 552 W, of a single speed	3%	"
	85014030	--- Of an output exceeding 37.5 kW but not exceeding 1000 kW, variable speed	3%	"
	85014040	--- Sewing machine motors with clutches and brakes	3%	"
	85014090	--- Other	3%	"
		- Other AC motors, multi-phase:		
	85015100	-- Of an output not exceeding 750 W	3%	"
	85015200	-- Of an output exceeding 750 W but not exceeding 75 kW:		
	85015210	--- Sewing machine motors with clutches and brakes	3%	"
	85015220	--- Other, of an output exceeding 750 W but not exceeding 74 kW	3%	"
	85015230	--- Of a kind used with Vertical engines (hollow shaft) or submersible for depth pumps	3%	"
	85015290	--- Other	3%	"
	85015300	-- Of an output exceeding 75 KW		
	85015310	--- Of an output not exceeding 200 kW	3%	"
	85015390	--- Other	3%	"
		- AC generators (alternators), other than photovoltaic generators :		
	85016100	-- Of an output not exceeding 75 KVA	3%	"
	85016200	-- Of an output exceeding 75 KVA but not exceeding 375 KVA	3%	"
	85016300	-- Of an output exceeding 375 KVA but not exceeding 750 KVA	3%	"
	85016400	-- Of an output exceeding 750 KVA	3%	"
		-Photovoltaic DC generators :		
	85017100	-- Of an output not exceeding 50 W	3%	"
	85017200	-- Of an output exceeding 50 W	3%	"
	85018000	-- Photovoltaic AC generators	3%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
85.02		Electric generating sets and rotary converters. - Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines):		
	85021100	-- Of an output not exceeding 75 KVA	3%	U
	85021200	-- Of an output exceeding 75kVA but not exceeding 375 KVA	3%	"
	85021300	-- Of an output exceeding 375 KVA:		"
	85021310	--- Of an output exceeding 375 KVA but not exceeding 600 KVA	3%	"
	85021320	--- Of an output exceeding 600 KVA.	Nil	"
	85022000	- Generating sets with spark-ignition internal combustion piston engines	3%	"
		- Other generating sets:		
	85023100	-- Wind-powered	3%	"
	85023900	-- Other	3%	"
	85024000	- Electric rotary converters	3%	"
85.03	85030000	Parts suitable for use solely or principally with the machines of heading 85.01 or 85.02:		
	85030010	--- For generators or converters	3%	Kg
		--- For motors :		
	85030021	---- Single-phase, of an output of 92 W or more but not exceeding 552 W	3%	"
	85030022	---- Triple-phase, of an output exceeding 552 W but not exceeding 18.4 kW	3%	"
	85030090	--- Other	3%	"
85.04		Electrical transformers, static conveners (for example, rectifiers) and inductors.		
	85041000	- Ballasts for discharge lamps or tubes:		
	85041010	--- Ballasts for discharge lamps or tubes not exceeding 100 W	3%	U
	85041090	--- Other	3%	"
		- Liquid dielectric transformers:		
	85042100	-- Having a power handling capacity not exceeding 650 KVA:		
	85042110	--- Core type, oil immersed (including earthing compensators and reactors but automatic voltage regulators, furnace transformers with a working capacity exceeding 650 KVA rectifier transformers and starter transformers) exceeding 132 kV in a range from a minimum size of 5 KVA Maximum working capacity to a maximum size of 650 KVA maximum working capacity	3%	"
	85042190	--- Other	3%	"
	85042200	-- Having a power handling capacity exceeding 650 KVA but not exceeding 10,000 KVA:		
	85042210	--- Core type, oil immersed (including earthing compensators and reactors but not including transducers, chokes, automatic voltage regulators, furnace transformers with a working capacity exceeding 5000 KVA rectifier transformers and starter transformers) of a maximum working voltage not exceeding 132 kV	3%	"
	85042290	--- Other	3%	"
	85042300	-- Having a power handling capacity exceeding 10,000 KVA:		
	85042310	--- Core type, oil immersed (including earthing compensators and reactors but not including transducers, chokes, automatic regulators, furnace chokes, automatic regulators, furnace transformers, rectifier transformers and starter transformers) of a maximum working voltage not exceeding 132 KV and a maximum size not exceeding 30000 KVA maximum working capacity	3%	"
	85042390	--- Other	3%	"
		- Other transformers:		
	85043100	-- Having a power handling capacity not exceeding 1 KVA:		
	85043110	--- Of a capacity not exceeding 100 W	3%	"
	85043190	--- Other	3%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
85.05	85043200	-- Having a power handling capacity exceeding 1 KVA but not exceeding 16 KVA	3%	U
	85043300	-- Having a power handling capacity exceeding 16 KVA but not exceeding 500 KVA	3%	"
	85043400	-- Having a power handling capacity exceeding 500 KVA	3%	"
	85044000	- Static converters:		
	85044010	--- For computers	Nil	"
	85044090	--- Other	3%	"
	85045000	- Other inductors:		
	85045010	--- Of a kind used for automatic data processing machines and units thereof	3%	"
	85045090	--- Other	3%	Kg
	85049000	- Parts	3%	"
		Electro-magnets; permanent magnets and articles intended to become permanent magnets after magnetization; 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:		
	85051100	-- Of metal	3%	Kg
	85051900	-- Other	3%	"
	85052000	- Electro-magnetic couplings, clutches and brakes	3%	"
	85059000	- Other, including parts	3%	"
85.06		Primary cells and primary batteries.		
	85061000	- Manganese dioxide:		
	85061010	--- Large Size	10%	U
	85061020	--- Small Size	10%	"
	85063000	- Mercuric oxide	10%	"
	85064000	- Silver oxide	10%	"
	85065000	- Lithium	10%	"
	85066000	- Air zinc	10%	"
	85068000	- Other primary cells and primary batteries	10%	"
	85069000	- Parts	10%	Kg
85.07		Electric accumulators, including separators therefore whether or not rectangular (including square).		
	85071000	- Lead-acid, of a kind used for starting piston engines	10%	U
	85072000	- Other lead-acid accumulators	10%	"
	85073000	- Nickel-cadmium	10%	"
	85075000	- Nickel-metal hydride	10%	"
	85076000	- Lithium-ion	10%	"
	85078000	- Other accumulators	10%	"
	85078010	--- For computers (UPS)	Nil	"
	85078090	--- Other	10%	"
	85079000	- Parts	3%	Kg

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
85.08		Vacuum cleaners.		
		- With self-contained electric motor:		
	85081100	-- Of a power not exceeding 1500 W and having a dust bag or other receptacle capacity not exceeding 20 l.	10%	U
	85081900	-- Other..	10%	“
	85086000	- Other vacuum cleaners	10%	“
	85087000	- Parts:		
	85087010	--- Of a kind used with vacuum cleaners of 8508.1100	10%	Kg
	85087090	--- Other	10%	“
85.09		Electro-mechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading (85.08).		
	85094000	- Food grinders and mixers; fruit or vegetable juice extractors	10%	U
	85098000	- Other appliances	10%	“
	85099000	- Parts	10%	Kg
85.10		Shavers, hair clippers and hair-removing appliances, with self-contained electric motor.		
	85101000	- Shavers	10%	U
	85102000	- Hair clippers:		
	85102010	--- Of a kind used on animals	10%	“
	85102090	--- Other	10%	“
	85103000	- Hair-removing appliances	10%	“
	85109000	- Parts	10%	Kg
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, altimeters) and cut-outs of a kind used in conjunction with such engines.		
	85111000	- Sparking plugs:		
	85111010	--- Of a kind used in industrial machinery	3%	U
	85111020	--- Of a kind used in aircraft or locomotives	3%	“
	85111030	--- Of a kind used in vessels of Chapter 89	3%	“
	85111090	--- Other	10%	“
	85112000	- Ignition magnetos; magneto-dynamos; magnetic flywheels:		
	85112010	--- Of a kind used in industrial machinery	3%	“
	85112020	--- Of a kind used in aircraft or locomotives	3%	“
	85112030	--- Of a kind used in vessels of Chapter 89	3%	“
	85112090	--- Other	10%	“
	85113000	- Distributors; ignition coils:		
	85113010	--- Of a kind used in industrial machinery	3%	“
	85113020	--- Of a kind used in aircraft or locomotives	3%	“
	85113030	--- Of a kind used in vessels of Chapter 89	3%	“
	85113090	--- Other	10%	“
	85114000	- Starter motors and dual purpose starter-generators:		
	85114010	--- Of a kind used in industrial machinery	3%	“
	85114020	--- Of a kind used in aircraft or locomotives	3%	“
	85114030	--- Of a kind used in vessels of Chapter 89	3%	“
	85114090	--- Other	10%	“

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
85.12	85115000	- Other generators:		
	85115010	--- Of a kind used in industrial machinery	3%	U
	85115020	--- Of a kind used in aircraft or locomotives	3%	“
	85115030	--- Of a kind used in vessels of Chapter 89	3%	“
	85115090	--- Other	3%	“
	85118000	- Other equipment	3%	“
	85119000	- Parts	3%	Kg
		Electrical lighting or signalling equipment (excluding articles of heading 85.39), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles.		
	85121000	- Lighting or visual signalling equipment of a kind used on bicycles	10%	U
	85122000	- Other lighting or visual signalling equipment	3%	“
	85123000	- Sound signalling equipment	3%	“
	85124000	- Windscreen wipers, defrosters and demisters	3%	“
	85129000	- Parts	3%	Kg
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.		
	85131000	- Lamps	3%	U
	85139000	- Parts	3%	Kg
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 material by induction or dielectric loss.		
		- Resistance heated furnaces and ovens:		
	85141100	-- Hot isostatic presses	3%	U
	85141900	-- Other	3%	“
	85142000	- Furnaces and ovens functioning by induction or dielectric loss	3%	“
		- Other furnaces and ovens:		
	85143100	-- Electron beamfurnaces	3%	“
	85143200	-- Plasma and vacuum arc furnaces	3%	“
	85143900	-- Other	3%	“
	85144000	- Other equipment for the heat treatment of materials by induction or dielectric loss	3%	“
	85149000	- Parts	3%	Kg
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:		
	85151100	-- Soldering irons and guns	3%	U
	85151900	-- Other	3%	“
		- Machines and apparatus for resistance welding of metal:		
	85152100	-- Fully or partly automatic	3%	“
	85152900	-- Other	3%	“
		- Machines and apparatus for arc (including plasma arc) welding of metals:		
	85153100	-- Fully or partly automatic	3%	“
	85153900	-- Other	3%	“
	85158000	- Other machines and apparatus	3%	“
	85159000	- Parts	3%	Kg

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
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.		
	85161000	- Electric instantaneous or storage water heaters and immersion heaters	10%	U
		- Electric space heating apparatus and electric soil heating apparatus:		
	85162100	-- Storage heating radiators	10%	"
	85162900	-- Other:		
	85192910	--- Soil heating apparatus for agricultural purposes; heating apparatus for use as parts of machinery	10%	"
	85162990	--- Other	10%	"
		- Electro-thermic hair-dressing or hand-drying apparatus:		
	85163100	-- Hair dryers	10%	"
	85163200	-- Other hair-dressing apparatus	10%	"
	85163300	-- Hand-drying apparatus	10%	"
	85164000	- Electric smoothing irons	10%	"
	85165000	- Microwave ovens	10%	"
	85166000	- Other ovens; cookers, cooking plates, boiling rings, grillers and roasters:		
	85166010	--- Unassembled or disassembled	10%	"
	85166020	--- Other ovens, cookers, cooking plates, boiling rings, grillers and roasters	10%	
		--- Other:		
	85166091	---- Cookers using both electricity and gas	10%	"
	85166099	---- Other	10%	"
		- Other electro-thermic appliances:		
	85167100	-- Coffee or tea makers	10%	"
	85167200	-- Toasters	10%	"
	85167900	-- Other:		
	85167910	--- Kettles	10%	"
	85167920	--- Rice cookers	10%	"
	85167930	--- Bottle warmers	10%	"
	85167940	--- Bottle sterilisers	10%	"
	85167990	--- Other	10%	"
	85168000	- Electric heating resistors:		
	85168010	--- For immersion heaters, electric space heating apparatus or electric smoothing irons	10%	"
	85168090	--- Other	10%	"
	85169000	- Parts	10%	Kg
85.17		Telephone sets, including smartphones and other telephones for cellular networks or for other wireless networks; other apparatus for the transmission or reception of voices, images or other data, including apparatus for communication in a wired or wireless network (such as local or wide area network), other than transmission or reception apparatus of heading 84.43, 85.25, 85.27 or 85.28.		
		- Telephones sets, including smartphones and other telephones for cellular networks or for other wireless networks:		
	85171100	-- Line telephone sets with handless handsets.	3%	U
	85171300	-- Smartphones	3%	"
	85171400	-- Other telephones for cellular networks or for other wireless networks	3%	"
	85171800	-- Other	3%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
85.18		- Other apparatus for transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless net work (such as a local or wide area net works):		
	85176100	-- Base stations.	3%	U
	85176200	-- Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus.	3%	"
	85176900	-- Other:		
	85176910	--- Modems (Modulator-demodulator apparatus)	3%	"
	85176920	--- Portable receivers for calling, alerting or paging	3%	"
	85176990	--- Other	3%	"
		- Parts:		
	85177100	-- Aerials and aerial reflectors of all kinds; parts suitable for use therewith:	3%	"
	85177900	-- Other	3%	"
		Microphones and stands therefore; 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.		
	85181000	- Microphones and stands therefore:		
	85181010	--- Microphones having a frequency range of 300 Hz to 3,4 kHz, of a diameter not exceeding 10 mm and a height not exceeding 3 mm, of a kind used for telecommunications	10%	U
	85181090	--- Other	10%	"
		- Loudspeakers, whether or not mounted in their enclosures:		
	85182100	-- Single loudspeakers, mounted in their enclosures	10%	"
	85182200	-- Multiple loudspeakers, mounted in the same enclosure	10%	"
	85182900	-- Other:		
	85182910	--- Loudspeakers, without housings, having a frequency range of 300 Hz to 3,4 kHz, of a diameter not exceeding 50 mm, of a kind used for telecommunications	10%	"
	85182990	--- Other	10%	"
	85183000	- Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers:		
	85183010	--- For line telephone handsets	10%	"
	85183090	--- Other	10%	"
	85184000	- Audio-frequency electric amplifiers	10%	"
	85185000	- Electric sound amplifier sets:		
	85185010	--- Speech training apparatus for deaf persons	10%	"
	85185090	--- Other	10%	"
	85189000	- Parts	10%	Kg
85.19		Sound recording or reproducing apparatus.		
	85192000	- Apparatus operated by coins, banknotes, and bank cards, token or by other means of payment.	10%	U
	85193000	- Turntables (record-decks).	10%	"
		- Other Apparatus:		
	85198100	-- Using magnetic, optical or semiconductor media:		
	85198110	--- Pocket-size cassette-players	10%	"
	85198120	--- Other cassette-type sound recording or reproducing apparatus	10%	"
	85198130	--- Transcribing and ,Dictatingmachines	10%	"
	85198140	--- Other magnetic tape recorders incorporating sound reproducing apparatus	10%	"
	85198190	--- Other	10%	"
	85198900	-- Other:		
	85198910	--- Photo-electric cinematographic sound apparatus	10%	"
	85198920	--- Other record players with loudspeakers	10%	"
	85198990	--- Other	10%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
“85.20“	85.21	Video recording or reproducing apparatus, whether or not incorporating a video tuner.		
	85211000	- Magnetic tape-type		
	85211010	--- Of a kind capable of receiving digital terrestrial television signals	10%	U
	85211090	--- Other	10%	“
	85219000	- Other:		
	85219010	--- Of a kind capable of receiving digital terrestrial television signals	10%	“
	85219090	--- Other	10%	“
	85.22	Parts and accessories suitable for use solely or principally with the apparatus of heading 85.19 to 85.21.		
	85221000	- Pick-up cartridges	10%	Kg
	85229000	- Other:		
	85229010	--- For cinematographic sound recording and reproducing apparatus	10%	“
	85229020	--- Deck mechanisms for winding and unwinding tapes	10%	“
	85229030	--- Other, incorporating a printed circuit board	10%	“
	85229040	--- Cabinets	10%	“
	85229090	--- Other	10%	“
	85.23	Discs, tapes, solid-state non-volatile storage devices, "smartcards" or 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 media:		
	85232100	-- Cards incorporating a magnetic tape:		
		--- Of a kind used for automatic data processing machines:		
	85232111	---- Unrecorded	Nil	U
	85232112	---- Recorded	Nil	“
	85232113	--- Of religious material.	3%	“
		--- Other:		
	85232191	---- Unrecorded	10%	“
	85232192	---- Recorded	10%	“
	85232900	-- Other:		
		--- Of a kind used for automatic data processing machines:		
	85232911	---- Unrecorded	Nil	“
	85232912	---- Recorded	Nil	“
	85232913	--- Of religious material.	3%	“
		--- Other:		
	85232991	---- Unrecorded	10%	“
	85232992	---- Recorded	10%	“
		- Optical media:		
	85234100	-- Unrecorded:		
	85234110	--- For computer.	Nil	“
	85234120	--- Of religious material.	3%	“
	85234190	--- Other	10%	“
	85234900	-- Other:		
	85234910	--- For computer.	Nil	“
	85234920	--- Of religious material.	3%	“
	85234990	--- Other	10%	“

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
		- Semiconductor media:		
	85235100	-- Solid-state non-volatile storage devices:		
	85235110	--- For computer.	Nil	U
	85235120	--- Of religious material.	3%	"
	85235190	--- Other	10%	"
	85235200	-- "Smart Cards":		
	85235210	--- For computer.	Nil	"
	85235220	--- Other, for the reproduction of phenomena other than sound or picture	10%	"
	85235230	--- Of religious material.	3%	"
	85235290	--- Other	10%	"
	85235900	-- Other:		
	85235910	--- For computer.	Nil	"
	85235920	--- Other, for the reproduction of phenomena other than sound or picture	10%	"
	85235930	--- Of religious material.	3%	"
	85235990	--- Other	10%	"
	85238000	- Other:		
	85238010	--- For computer.	Nil	"
	85238020	--- Other, for the reproduction of phenomena other than sound or picture	10%	"
	85238030	--- Of religious material.	3%	"
	85238090	--- Other	10%	"
85.24		Flat panel display modules, whether or not incorporating touch-sensitive screens.		
		- Without drivers or control circuits :		
	85241100	-- Of liquid crystals	10%	"
	85241200	-- Of organic light-emitting diodes (OLED)	10%	"
	85241900	-- Other	10%	"
		- Other		
	85249100	-- Of liquid crystals	10%	"
	85249200	-- Of organic light-emitting diodes (OLED)	10%	"
	85249900	-- Other	10%	"
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.		
	85255000	- Transmission apparatus		
	85255010	--- For use in connection with aircraft communication or navigation	3%	"
	85255020	--- Microwaves transmission apparatus and equipment's	3%	"
	85255090	--- Other	3%	"
	85256000	- Transmission apparatus incorporating reception apparatus		
	85256010	--- For use in connection with aircraft communication or navigation	3%	"
	85256090	--- Other	3%	"
		- Television cameras, digital cameras and video camera records:		
	85258100	-- High-speed goods as specified in Subheading Note 1 to this Chapter	10%	"
	85258200	-- Other, radiation-hardened or radiation-tolerant goods as specified in Subheading Note 2 to this Chapter	10%	"
	85258300	-- Other, night vision goods as specified in Subheading Note 3 to this Chapter	10%	"
	85258900	-- Other:		
	85258910	--- For use in connection with aircraft communication or navigation	10%	"
	85258990	--- Other	10%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
85.26		Radar apparatus, radio navigational aid apparatus and radio remote control apparatus.		
	85261000	- Radar apparatus	3%	“
		- Other:		
	85269100	-- Radio navigational aid apparatus:		
	85269110	--- Global positioning system (GPS)	3%	“
	85269120	--- For use in connection with aircraft communication or navigation	3%	“
	85269190	--- Other	3%	“
	85269200	-- Radio remote control apparatus:		
	85269210	--- Of a type designed for recreational purposes, and toys	3%	“
	85269220	--- For use in connection with aircraft communication or navigation	3%	“
	85269290	--- Other	3%	“
85.27		Reception apparatus for radio- broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock.		
		- Radio-broadcast receivers capable of operating without an external source of power:		
	85271200	-- Pocket-size radio cassette-players	10%	U
	85271300	-- Other apparatus combined with sound recording or reproducing apparatus:		
	85271310	--- For use in connection with aircraft communication or navigation	10%	“
	85271390	--- Other	10%	“
	85271900	-- Other:		
	85271910	--- For use in connection with aircraft communication or navigation	3%	“
	85271990	--- Other	3%	“
		- Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles:		
	85272100	-- Combined with sound recording or reproducing apparatus	10%	“
	85272900	-- Other	3%	“
		- Other:		
	85279100	-- Combined with sound recording or reproducing apparatus	10%	“
	85279200	-- Not combined with sound recording or reproducing apparatus but combined with a clock	3%	“
	85279900	-- Other	3%	“
85.28		Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television whether or not incorporating radio-broadcast receivers or sound video recording or reproducing apparatus. .		
		- Cathode-ray tube monitors:		
	85284200	-- Capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71	Nil	“
	85284900	-- Other:		
	85284910	--- With a diagonal measurement of the screen not exceeding 63.5 cm	10%	“
	85284990	--- Other	10%	“
		- Other monitors:		
	85285200	-- Capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71	Nil	“
	85285900	-- Other:		
	85285910	--- With a diagonal measurement of the screen not exceeding 63.5 cm	10%	“
	85285920	--- Other, unassembled	10%	“
	85285990	--- Other	10%	“
		- Projectors:.		
	85286200	-- Capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71	Nil	“
	85286900	-- Other”.	3%	“

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
85.29		- Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus:		
	85287100	-- Not designed to incorporate a video display or screen.	10%	U
	85287200	-- Other, colour:		
	85287210	--- Unassembled	10%	Kg
	85287220	--- Partly assembled	10%	"
	85287230	---Other	10%	"
		---Other:		
	85287241	---- Reception apparatus (receiver) whether or not including decoder	10%	U
	85287242	---- Receivers (including decoders)	10%	"
	85287249	---- Televisions	10%	"
	85287290	--- Other	10%	"
	85287300	-- Other, monochrome:		
	85287310	--- Unassembled	10%	Kg
	85287390	--- Other	10%	"
		Parts suitable for use solely or principally with the apparatus of heading 85.24 to 85.28		
	85291000	- Aerials and aerial reflectors of all kinds; parts suitable for use therewith:		
	85291010	---- Of a diameter not exceeding 1.5m	3%	Kg
	85291020	---- Of a diameter exceeding 1.5m but not exceeding 2.5m	3%	"
	85291030	---- Of a diameter exceeding 2.5m but not exceeding 3.5m	3%	"
	85291040	---- Of a diameter exceeding 3.5m	3%	"
		--- Other:		
	85291091	---- Of a kind used for household apparatus or motor vehicles	3%	"
	85291099	---- Other	3%	"
	85299000	- Other:		
	85299010	--- [Deck] mechanisms for winding and unwinding tapes	3%	"
	85299020	--- Chassis of any unit of heading 85.27 or 85.28	3%	"
	85299030	--- Tuners for radio and television apparatus	3%	"
	85299040	--- Cabinets	3%	"
		--- Other:		
	85299091	---- Parts of apparatus of subheadings 85255020, 85256000, 85258010, 85284100, 85285100 and 85286100	3%	"
	85299092	---- Other, incorporating a printed circuit board	3%	"
	85299099	---- Other	3%	"
85.30		Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading 86.08).		
	85301000	- Equipment for railways or tramways	Nil	U
	85308000	- Other equipment	Nil	"
	85309000	- Parts	3%	Kg
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.		
	85311000	- Burglar or fire alarms and similar apparatus:		
	85311010	--- Burglar alarms and similar apparatus	3%	U
	85311090	--- Fire alarms and similar apparatus	3%	"
	85312000	- Indicator panels incorporating liquid crystal devices (LED)" or light-emitting diodes (LED)".	3%	"
	85318000	- Other apparatus	3%	"
	85319000	- Parts:		
	85319010	--- For apparatus of subheading 8531.2000	3%	Kg
	85319090	--- Other	3%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
85.32		Electrical capacitors, fixed, variable or adjustable (re-set).		
	85321000	- Fixed capacitors designed for use in 50/60 Hz circuits and having a reactive power handling capacity of not less than 0.5 KVAR (power capacitors):		
	85321010	--- Power factor capacitors grouped together on a chassis or in a container	3%	Kg
	85321090	--- Other	3%	“
		- Other fixed capacitors:		
	85322100	-- Tantalum	3%	Kg
	85322200	-- Aluminium electrolytic	3%	“
	85322300	-- Ceramic dielectric, single layer	3%	“
	85322400	-- Ceramic dielectric, multi-layer	3%	“
	85322500	-- Dielectric of paper or plastics	3%	“
	85322900	-- Other	3%	“
	85323000	- Variable or adjustable (pre-set) capacitors	3%	“
	85329000	- Parts	3%	“
85.33		Electrical resistors (including rheostats and potentiometers), other than heating resistors.		
	85331000	- Fixed carbon resistors, composition or film types	3%	“
		- Other fixed resistors:		
	85332100	-- For a power handling capacity not exceeding 20 W	3%	“
	85332900	-- Other	3%	“
		- Wire-wound variable resistors, including rheostats and potentiometers:		
	85333100	-- For a power handling capacity not exceeding 20 W	3%	“
	85333900	-- Other	3%	“
	85334000	- Other variable resistors, including rheostats and potentiometers	3%	“
	85339000	- Parts	3%	“
85.34	85340000	Printed circuits.	3%	“
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.		
	85351000	- Fuses:		
	85351010	--- Of a capacity of 63 amp but not exceeding 630 amp	3%	U
	85351090	--- Other	3%	“
		- Automatic circuit breakers:		
	85352100	-- For a voltage of less than 72.5 kV	3%	“
	85352900	-- Other	3%	“
	85353000	- Isolating switches and make-and-break switches:		
	85353010	--- For a voltage not exceeding 24 kV	3%	“
	85353020	--- Residual current switches with an interruptor differential exceeding 1000 V	3%	“
	85353090	--- Other	3%	“
	85354000	- Lightning arresters, voltage limiters and surge suppressors	3%	Kg
	85359000	- Other:		
	85359010	--- Residual current relays and earth leakage modules exceeding 1000 V	3%	“
	85359090	--- Other	3%	“

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
85.36		Electrical apparatus for switching or protecting electric circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders and other connectors, junction boxes), for a voltage not exceeding 1000 volts; connector for optical fibres, optical fibre bundles or cables.		
	85361000	- Fuses		
	85361010	--- Exceeding 63 amp	3%	Kg
	85361090	--- Other	3%	“
	85362000	- Automatic circuit breakers:		
	85362010	--- Automatic circuit breakers with a breaking capacity not exceeding 6 KPA	3%	“
	85362090	--- Other	3%	“
	85363000	- Other apparatus for protecting electrical circuits	3%	“
		- Relays:		
	85364100	-- For a voltage not exceeding 60 V	3%	“
	85364900	-- Other:		
	85364910	--- Residual current relays	3%	“
	85364990	--- Other	3%	“
	85365000	- Other switches:		
	85365010	--- Electrical switches, including temperature protected electronic switches, consisting of a transistor and a logic chip (chip-on-chip technology) for a voltage not exceeding 1000 volts	3%	U
	85365020	--- Electromechanical sharp-action switches for a current not exceeding 11 amps	3%	“
	85365030	--- Residual current switches with an interruptor differential not exceeding 1000 V	3%	“
	85365040	--- Micro switch, ring buttonswitch and plug, pre-moulded, of a capacity of 6 amp but not exceeding 63 amp 220 / 380 v	3%	“
	85365050	--- Dimmer switches	3%	“
	85365060	--- Electrical AC switches consisting of optically coupled input and output circuits (insulated thyristor AC switches)	3%	“
	85365090	--- Other	3%	“
		- Lamp-holders, plugs and sockets:		
	85366100	-- Lamp-holders	3%	“
	85366900	-- Other:		
	85366910	--- Plugs and sockets for coaxial cables and printed circuits	3%	Kg
	85366990	--- Other	3%	“
	85367000	- Connectors for optical fibres, optical fibre bundles or cables.	3%	“
	85369000	- Other apparatus:		
	85369010	--- Chips' sensors	3%	“
	85369020	--- For fire alarms	3%	“
	85369030	--- Connecting elements for wires and cables	3%	“
	85369040	--- Copper rods for protecting electric circuit	3%	“
	85369050	--- Leakage modules not exceeding 1000 V	3%	“
	85369090	--- Other	3%	“
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.		
	85371000	- For a voltage not exceeding 1,000 V:		
	85371010	--- For industrial machines including textile	3%	U
	85371090	--- Other	3%	“
	85372000	- For a voltage exceeding 1,000 V:		
	85372010	--- Motor control panels	3%	“
	85372090	--- Other	3%	“

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
85.38		Parts suitable for use solely or principally with the apparatus of heading 95.35, 85.36 or 85.37.		
	85381000	- Boards, panels, consoles, desks, cabinets and other bases for the goods of heading 85.37, not equipped with their apparatus	3%	Kg
	85389000	- Other	3%	“
85.39		Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; “arc-lamps., light-emitting diode (LED) light sources.”		
	85391000	- Sealed beam lamp units:		
	85391010	--- Of a kind used in industry	3%	U
	85391020	--- Of a kind used for cycles or motor vehicles	3%	“
	85391030	--- Of a kind used in aircraft or locomotives	3%	“
	85391040	--- Of a kind used in vessels of Chapter 89	3%	“
	85391090	--- Other	3%	“
		- Other filament lamps, excluding ultra-violet or infra-red lamps:		
	85392100	-- Tungsten halogen:		
	85392110	--- Of a kind used in industry	3%	“
	85392120	--- Of a kind used in aircraft or locomotives	3%	“
	85392190	--- Other	3%	“
	85392200	-- Other, of a power not exceeding 200 W and for a voltage exceeding 100 V:		
	85392210	--- Indicator lamps	3%	“
	85392220	--- Of a kind used in industry	3%	“
	85392230	--- Of a kind used in aircraft or locomotives	3%	“
	85392240	--- Of a kind used in vessels of Chapter 89	3%	“
	85392290	--- Other	3%	“
	85392900	-- Other:		
	85392910	--- Of a kind used in industry	3%	“
	85392920	--- Of a kind used in aircraft or locomotives	3%	“
	85392930	--- Of a kind used in vessels of Chapter 89	3%	“
	85392990	--- Other	3%	“
		- Discharge lamps, other than ultra-violet lamps:		
	85393100	-- Fluorescent, hot cathode:		
	85393110	--- Energy saving electric bulbs	3%	“
	85393120	--- Of a kind used in industry	3%	“
	85393130	--- Fluorescent tubes of 18 W but not exceeding 40 W; energy economiser fluorescent	3%	“
	85393140	--- Of a kind used in aircraft or locomotives	3%	“
	85393150	--- Of a kind used in vessels of Chapter 89	3%	“
	85393190	--- Other	3%	“
	85393200	-- Mercury or sodium vapour lamps metal halide lamps	3%	“
	85393900	-- Other:		
	85393910	--- Low energy consumption lamps	3%	“
	85393920	--- Fluorescent bulbs and tubes	3%	“
	85393990	--- Other	3%	“
		- Ultra-violet or infra-red lamps; arc-lamps:		
	85394100	-- Arc-lamps	3%	“
	85394900	-- Other	3%	“
		- light-emitting diode (LED) light sources :		
	85395100	-- Light-emitting diode (LED) modules	3%	“
	85395200	-- Light-emitting diode (LED) lamps	3%	“
	85399000	- Parts:		
	85399010	--- Parts of filament lamps of subheading 8539.21, 8539.22, 8539.29	3%	Kg
	85399090	--- Other	3%	“

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
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:		
	85401100	-- Colour	3%	U
	85401200	-- Monochrome	3%	"
	85402000	- Television camera tubes; image converters and intensifiers; other photo-cathode tubes	3%	"
	85404000	- Data/graphic display tubes, monochrome; data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm	3%	"
	85406000	- Other cathode-ray tubes	3%	"
		- Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons), excluding grid-controlled tubes:		
	85407100	-- Magnetrons	3%	"
	85407900	-- Other	3%	"
		- Other valves and tubes:		
	85408100	-- Receiver or amplifier valves and tubes	3%	U
	85408900	-- Other	3%	"
		- Parts:		
	85409100	-- Of cathode-ray tubes	3%	Kg
	85409900	-- Other	3%	"
85.41		Semiconductor devices (for example, diodes, transistors, semiconductor-based transducers); photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light-emitting diodes (LED), whether or not assembled with other light-emitting diodes (LED); mounted piezo-electric crystals.		
	85411000	- Diodes, other than photosensitive or "light-emitting diodes (LED)".	3%	U
		- Transistors, other than photosensitive transistors:		
	85412100	-- With a dissipation rate of less than 1 W	3%	"
	85412900	-- Other	3%	"
	85413000	- Thyristors, diacs and triacs, other than photosensitive devices	3%	"
		- Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light-emitting diodes (LED):		
	85414100	-- Light-emitting diodes (LED)	3%	"
	85414200	-- Photovoltaic cells not assembled in modules or made up into panels	Nil	"
	85414300	-- Photovoltaic cells assembled in modules or made up into panels	Nil	"
	85414900	-- Other	3%	"
		- Other semiconductor devices:		
	85415100	-- Semiconductor-based transducers	3%	"
	85415900	-- Other	3%	"
	85416000	- Mounted piezo-electric crystals	3%	"
	85419000	- Parts:		
	85419010	--- Parts of Photovoltaic cells in modules or made up into panels	Nil	Kg
	85419090	--- Other	3%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
85.42		Electronic integrated circuits.		
	85423100	- Electronic integrated circuits: -- Processors and controller, whether or not combined with memories, converters, logic circuits, amplifiers, clock and timing circuits, or other circuits.	3%	Kg
	85423200	-- Memories.	3%	"
	85423300	-- Amplifiers.	3%	"
	85423900	-- Other	3%	"
	85429000	- Parts	3%	"
85.43		Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter.		
	85431000	- Particle accelerators.	3%	U
	85432000	- Signal generators	3%	"
	85433000	- Machines and apparatus for electroplating, electrolysis or electrophoresis	3%	"
	85434000	- Electronic cigarettes and similar personal electric vaporising devices	3%	"
	85437000	- Other machines and apparatus:		
	85437010	--- Decoder	3%	"
	85437020	--- Electric fence energisers	3%	"
	85437030	--- Electrical machines with translation or dictionary functions	3%	"
	85437040	--- High or intermediate frequency amplifiers (boosters)	3%	"
	85437050	--- Light emitting diode lamps	3%	"
	85437090	--- Other	3%	Kg
	85439000	- Parts	3%	Kg
85.44		Insulated (including enamelled or anodised) 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 or fitted with connectors.		
		- Winding wire:		
	85441100	-- Of copper:		
	85441110	--- Coated Copper wire for meters coils	10%	"
	85441190	--- Other	10%	"
	85441900	-- Other	10%	"
	85442000	- Co-axial cable and other co-axial electric conductors:		
	85442010	--- Ground or marine cables with avoltage exceeding 132 kph		
	85442020	--- Wire and cable of copper, insulated with polyethylene and additionally or alternatively with other materials, or braided with any material, or having more than 60 separately insulated conductors) and of which any individual conductor and its immediate insulation exceeds 1.6 mm in diameter	10%	"
			10%	"
	85442090	--- Other	10%	"
	85443000	- Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships	10%	"
		- Other electric conductors, for a voltage not exceeding 1000 V:		
	85444200	-- Fitted with connectors:		
	85444210	--- For a voltage not exceeding 80 V, fitted with connectors, of a kind used for telecommunications	10%	"
	85444220	--- Parallel printer cables, modem cables, monitor extension cables and keyboard extension cables	10%	"
	85444230	--- Armoured underground electric cables	10%	"
	85444290	--- Other	10%	"
	85444900	-- Other:		
	85444910	--- Of a kind used for telecommunication	10%	"
	85444920	--- Armoured underground electric cables	10%	"
	85444990	--- Other	10%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
85.45	85446000	- Other electric conductors, for a voltage exceeding 1,000 V:		
	85446010	--- Wire and cable of copper, insulated with polyethylene and additionally or alternatively polyvinyl chloride, whether or not additionally armoured, insulated or sheathed with other materials (but not including wire or cable insulated not including wire or cable insulated with any material, or having more than with polyethylene and additionally or 60 separately insulated conductors) and of which any individual conductor and its immediate insulation exceeds 1.6 mm in diameter	10%	“
	85446020	--- Armoured underground electric cables	10%	“
		--- Other:		
	85446091	---- Flat cable consisting of polyvinyl chloride insulated conductors arranged in a single row and sheathed so that the overall cable has a rectangular cross-section chloride insulated conductors	10%	“
	85446099	---- Other	10%	“
	85447000	- Optical fibre cables	10%	“
		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:		
	85451100	-- Of a kind used for furnaces	3%	Kg
	85451900	-- Other	3%	“
	85452000	- Brushes	3%	“
	85459000	- Other	3%	“
		Electrical insulators of any material.		
85.46	85461000	- Of glass	3%	“
	85462000	- Of ceramics:		
	85462010	--- For voltage not exceeding 10 kV	3%	“
	85462090	--- Other	3%	“
	85469000	- Other:		
	85469010	--- Of silicon rubber for voltage exceeding 10 kV	3%	“
	85469090	--- Other	3%	“
		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 therefore, of base metal lined with insulating material.		
85.47	85471000	- Insulating fittings of ceramics:		
	85471010	--- Of porcelain for use in manufacture of sparking plugs	3%	“
	85471090	--- Other	3%	“
	85472000	- Insulating fittings of plastics	3%	“
	85479000	- Other:		
	85479010	--- Of glass	3%	“
	85479120	--- Fittings of base metal lined with insulating material, with a tubing of outside diameter of not less than 18 mm and not more than 28 mm insulating material	3%	“
	85479030	--- Coil formers and transformer bobbins	3%	“
		--- Other:		
	85479091	--- Of a kind used in industry including electricity generation and distribution; railways	3%	“
	85749099	--- Other	3%	“
		Electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter.		
85.48	85480000		3%	“

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
85.49		Electrical and electronic waste and scrap.		
		- Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators :		
	85491100	-- Waste and scrap of lead-acid accumulators; spent lead-acid accumulators	10%	Kg
	85491200	-- Other, containing lead, cadmium or mercury	10%	"
	85491300	-- Sorted by chemical type and not containing lead, cadmium or mercury	10%	"
	85491400	-- Unsorted and not containing lead, cadmium or mercury	10%	"
	85491900	-- Other	10%	"
		- Of a kind used principally for the recovery of precious metal :		
	85492100	-- Containing primary cells, primary batteries, electric accumulators, mercury-switches, glass from cathode-ray tubes or other activated glass, or electrical or electronic components containing cadmium, mercury, lead or polychlorinated biphenyls (PCBs)	10%	"
	85492900	-- Other	3%	"
		- Other electrical and electronic assemblies and printed circuit boards :		
	85493100	-- Containing primary cells, primary batteries, electric accumulators, mercury-switches, glass from cathode-ray tubes or other activated glass, or electrical or electronic components containing cadmium, mercury, lead or polychlorinated biphenyls (PCBs)	10%	"
	85493900	-- Other	3%	"
		- Other:		
	85499100	-- Containing primary cells, primary batteries, electric accumulators, mercury-switches, glass from cathode-ray tubes or other activated glass, or electrical or electronic components containing cadmium, mercury, lead or polychlorinated biphenyls (PCBs)	10%	"
	85499900	-- Other	3%	"

**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 “part” 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 vulcanized 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 heading 84.01 to 84.79,” or parts thereof; other than the radiators for the articles of this Section “. 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;**
 - (Ij) Arms (Chapter 93);**
 - (k) Luminaires and lighting fittings and parts thereof of heading 94.05; or**
 - (l) 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 parts 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 parts of 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 (hover trains);**
 - (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 SIGALLING 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 hover trains (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;
- (a) Frames, underframes, bogies and bissel-bogies;
- (b) Axle boxes; brake gear;
- (c) Buffers for rolling-stock; hooks and other coupling gear and corridor connections;
- (d) Coachwork.

3. Subject to the provisions of Note 1 above, heading 86.08 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 No.	H.S. Code	DESCRIPTION	Rate	St. U
86.01		Rail locomotives powered from an external source of electricity or by electric accumulators.		
	86011000	- Powered from an external source of electricity:		
	86011010	--- Of a type not exceeding 20 tonnes	3%	U
	86011090	--- Other	3%	"
	86012000	- Powered by electric accumulators:		
	86012010	--- Of a type not exceeding 20 tonnes	3%	"
	86012090	--- Other	3%	"
86.02		Other rail locomotives; locomotive tenders.		
	86021000	- Diesel-electric locomotives:		
	86021010	--- Of a type not exceeding 20 tonnes	Nil	"
	86021090	--- Of a type not exceeding 20 tonnes	Nil	"
	86029000	- Other:		
	86029010	--- Of a type not exceeding 20 tonnes	Nil	"
	86029090	--- Of a type not exceeding 20 tonnes	Nil	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
86.03		Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 86.04.		
	86031000	- Powered from an external source of electricity	3%	“
	86039000	- Other	3%	“
86.04	86040000	Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, track-liners, testing coaches and track inspection vehicles).	3%	U
86.05	86050000	Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purposes railway or tramway coaches, not self-propelled (excluding those of heading 86.04).	Nil	“
86.06		Railway or tramway goods vans and wagons, not self-propelled.		
	86061000	- Tank wagons and the like	3%	“
	86063000	- Self-discharging vans and wagons, other than those of subheading 8606.10	3%	“
		- Other:		
	86069100	-- Covered and closed	3%	“
	86069200	-- Open, with non-removable sides of a height exceeding 60 cm	3%	“
	86069900	-- Other	3%	“
86.07		Parts of railway or tramway locomotives or rolling stock.		
		- Bogies, bissel-bogies, axles and wheels, and parts thereof:		
	86071100	-- Driving bogies and bissel-bogies	3%	Kg
	86071200	-- Other bogies and bissel-bogies	3%	“
	86071900	-- Other, including parts	3%	“
		- Brakes and parts thereof:		
	86072100	-- Air brakes and parts thereof	3%	“
	86072900	-- Other	3%	“
	86073000	- Hooks and other coupling devices, buffers, and parts thereof	3%	“
		- Other:		
	86079100	-- Of locomotives	3%	“
	86079900	-- Other	3%	“
86.08	86080000	Railway or tramway track fixtures and fittings, mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing.		
	86080010	--- Railway or tramway track fixtures and fittings	3%	“
	86080090	--- Other	3%	“
86.09	86090000	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport.		
	86090010	--- Of a kind used for transport of perishable food stuffs or goods equipped, with refrigerating units or designed to be fitted therewith whether inside or outside	3%	U
	86090090	--- Other	3%	“

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, fertilizers 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. 95.03.

Subheading Note.

1- Subheading 8708.22 covers :

(a) front windcreens (windshields), rear windows and other windows, framed; and

(b) front windcreens (windshields), rear windows and other windows, whether or not framed, incorporating heating devices or other electrical or electronic devices, when suitable for use solely or principally with the motor vehicles of headings 87.01 to 87.05.

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
87.01		Tractor (other than tractor of heading 87.09).		
	87011000	- Single axle tractors”.	Nil	U
		- Road tractors for semi-trailers :		
	87012100	-- With only compression-ignition internal combustion piston engine (diesel or semi -diesel)	3%	“
	87012200	-- With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion	3%	“
	87012300	-- With both spark-ignition internal combustion piston engine and electric motor as motors for propulsion	3%	“
	87012400	-- With only electric motor for propulsion	3%	“
	87012900	-- Other	3%	“
	87013000	- Track-laying tractors	3%	“
		- Other, of an engine power:		
	87019100	-- Not exceeding 18 KW :		
	87019110	--- For agricultural purposes	Nil	“
	87019190	--- Other	3%	“
	87019200	-- Exceeding 18 KW but not exceeding 37 KW:		
	87019210	--- For agricultural purposes	Nil	“
	87019290	--- Other	3%	“
	87019300	-- Exceeding 37 KW but not exceeding 75 KW :		
	87019310	--- For agricultural purposes	Nil	“
	87019390	--- Other	3%	“
	87019400	-- Exceeding 75 KW but not exceeding 130 KW :		
	87019410	--- For agricultural purposes	Nil	“
	87019490	--- Other	3%	“
	87019500	-- Exceeding 130 KW” :		
	87019510	--- For agricultural purposes	Nil	“
	87019590	--- Other	3%	“

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
87.02	87021000	Motor vehicles for transport of ten or more persons, including the driver. - With only compression-ignition internal combustion piston engine (diesel or semi-diesel):		
	87021010	--- Motor vehicles for transport for 10 persons and less than 24 persons	10%	“
	87021020	--- Motor vehicles for transport for 24 persons and less than 40 persons	10%	“
	87021090	--- Other buses of 40 persons and more	3%	“
	87022000	- With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion:		
	87022010	--- Motor vehicles for transport for 10 persons and less than 24 persons	10%	“
	87022020	--- Motor vehicles for transport for 24 persons and less than 40 persons	10%	“
	87022090	--- Other buses of 40 persons and more	3%	“
	87023000	- With both spark-ignition internal combustion piston engine and electric motor as motors for propulsion:		
	87023010	--- Motor vehicles for transport for 10 persons and less than 24 persons	10%	“
	87023020	--- Motor vehicles for transport for 24 persons and less than 40 persons	10%	“
	87023090	--- Other buses of 40 persons and more	3%	“
87.03	87024000	- With only electric motor for propulsion:		
	87024010	--- Motor vehicles for transport for 10 persons and less than 24 persons	10%	U
	87024020	--- Motor vehicles for transport for 24 persons and less than 40 persons	10%	“
	87024090	--- Other buses of 40 persons and more	3%	“
	87029000	- Other:		
	87029010	--- Motor vehicles for transport for 10 persons and less than 24 persons	10%	“
	87029020	--- Motor vehicles for transport for 24 persons and less than 40 persons	10%	“
	87029090	--- Other buses of 40 persons and more	3%	“
		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.		
		- Other vehicles, with only spark-ignition internal combustion piston engine:		
	87032100	-- Of a cylinder capacity not exceeding 1,000 cc:		
	87032110	--- Tricycles motor cars – 3 wheel (Racsha)	25%	“
	87032120	--- Ambulance	3%	“
	87032190	--- Other	25%	“
	87032200	-- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc (tricycles motorcar):		
	87032210	--- Tricycles motor cars – 3 wheel (Racsha)	25%	“
	87032220	--- Ambulance	3%	“
	87032290	--- Other	25%	“
	87032300	-- Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc:		
	87032310	--- Ambulance	3%	“
	87032390	--- Other	40%	“
	87032400	-- Of a cylinder capacity exceeding 3,000 cc:		
	87032410	--- Ambulance	3%	“
	87032490	--- Other	40%	“
		- Other vehicles, with only compression-ignition internal combustion piston engine (diesel or semi-diesel):”.		
	87033100	-- Of a cylinder capacity not exceeding 1500 cc:		
	87033110	--- Ambulance	3%	“
	87033190	--- Other	25%	“
	87033200	- Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc:		
	87033210	--- Ambulance	3%	“
	87033290	--- Other	40%	“
	87033300	- Of a cylinder capacity exceeding 2,500 cc:		
	87033310	--- Ambulance	3%	“
	87033390	--- Other	40%	“
	87034000	- Other vehicles, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power		
	87034010	--- Ambulance	3%	“
	87034090	--- Other	40%	“

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
87.04	87035000	- Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power :		
	87035010	--- Ambulance	3%	U
	87035090	--- Other	40%	"
	87036000	- Other vehicles, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power :		
	87036010	--- Ambulance	3%	"
	87036090	--- Other	40%	"
	87037000	- Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power :		
	87037010	--- Ambulance	3%	"
	87037090	--- Other	40%	"
	87038000	- Other vehicles, with only electric motor for propulsion":		
	87038010	--- Ambulance	3%	"
	87038090	--- Other	40%	"
	87039000	- Other	40%	"
		Motor vehicles for the transport of goods.		
	87041000	- Dumpers designed for off-highway use - Other, with only compression-ignition internal combustion piston engine (diesel or semi-diesel):	10%	"
	87042100	-- g.v.w. not exceeding 5 tonnes:		
	87042110	--- g.v.w not exceeding 4 tonnes	40%	"
	87042190	--- g.v.w exceeding 4 tonnes but not exceeding 5 tonnes	10%	"
	87042200	-- g.v.w exceeding 5 tonnes but not exceeding 20 tonnes:		
	87042210	--- g.v.w exceeding 5 tonnes but not exceeding 10 tonnes	10%	"
	87042290	--- g.v.w exceeding 10 tonnes but not exceeding 20 tonnes	3%	"
	87042300	-- g.v.w exceeding 20 tonnes	3%	"
		- Other, with only spark-ignition internal combustion piston engine:		
	87043100	-- g.v.w not exceeding 5 tonnes:		
	87043110	--- g.v.w not more than 4 tonnes	40%	"
	87043190	--- g.v.w more than 4 tonnes but not exceeding 5 tonnes	10%	"
	87043200	-- g.v.w exceeding 5 tonne:		
	87043210	--- g.v.w exceeding 5 tonnes but not exceeding 10 tonnes	10%	"
	87043220	--- g.v.w exceeding 10 tonnes but not exceeding 20 tonnes	3%	"
	87043290	--- g.v.w exceeding 20 tonnes	3%	"
		- Other, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion :		
	87044100	-- g.v.w. not exceeding 5 tonnes:		
	87044110	--- g.v.w not more than 4 tonnes	40%	"
	87044190	--- g.v.w more than 4 tonnes but not exceeding 5 tonnes	10%	"
	87044200	-- g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes:		
	87044210	--- g.v.w exceeding 5 tonnes but not exceeding 10 tonnes	10%	"
	87044290	--- g.v.w exceeding 10 tonnes but not exceeding 20 tonnes	3%	"
	87044300	-- g.v.w. exceeding 20 tonnes	3%	"
		- Other, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion :		
	87045100	-- g.v.w. not exceeding 5 tonnes:		
	87045110	--- g.v.w not more than 4 tonnes	40%	"
	87045190	--- g.v.w more than 4 tonnes but not exceeding 5 tonnes	10%	"
	87045200	-- g.v.w. exceeding 5 tonnes:		
	87045210	--- g.v.w exceeding 5 tonnes but not exceeding 10 tonnes	10%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
87.05	87045220	--- g.v.w exceeding 10 tonnes but not exceeding 20 tonnes	3%	“
	87045290	--- g.v.w exceeding 20 tonnes	3%	“
	87046000	-- Other with only electric motor for propulsion:		
	87046010	--- g.v.w not more than 4 tonnes	40%	“
	87046020	--- g.v.w more than 4 tonnes but not exceeding 10 tonnes	10%	“
	87046030	--- g.v.w exceeding 10 tonnes but not exceeding 20 tonnes	3%	“
	87046090	-- g.v.w. exceeding 20 tonnes	3%	“
	87049000	- Other	10%	“
		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).	3%	“
	87051000	- Crane lorries	3%	“
	87052000	- Mobile drilling derricks	3%	“
	87053000	- Fire fighting vehicles	3%	“
	87054000	- Concrete-mixer lorries	3%	“
	87059000	- Other		
87.06	87060000	Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05.	10%	“
87.07		Bodies (including cabs), for the motor vehicles of heading 87.01 to 87.05.		
	87071000	- For the vehicles of heading 87.03	10%	U
	87079000	- Other	10%	“
87.08		Parts and accessories of the motor vehicles of heading 87.01 to 87.05.		
	87081000	- Bumpers and parts thereof	10%	Kg
		- Other parts and accessories of bodies (including cabs):		
	87082100	-- Safety seat belts	10%	“
	87082200	-- Front windcreens (windshields), rear windows and other windows specified in Subheading Note1 to this Chapte	10%	“
	87082900	-- Other	10%	“
	87083000	- Brakes and servo-brakes and parts thereof	10%	“
	87084000	- Gear boxes and parts thereof	10%	“
	87085000	- Drive-axles with differential, whether or not provided with other transmission components and non driving axless; parts thereof.	10%	“
	87087000	- Road wheels and parts and accessories thereof	10%	“
	87088000	- Suspension systems and parts thereof (including shock-absorbers).	10%	“
		- Other Parts and accessories:		
	87089100	-- Radiators and parts thereof.	10%	“
	87089200	-- Silencers (mufflers) and exhaust pipes; and parts thereof.	10%	“
	87089300	-- Clutches and parts thereof	10%	“
	87089400	-- Steering wheels, steering columns and steering boxes; parts thereof.	10%	“
	87089500	-- Safety airbags with inflater system; parts thereof	10%	“
	87089900	-- Other	10%	“
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; part of the foregoing vehicles.		
		- Vehicles:		
	87091100	-- Electrical	3%	U
	87091900	-- Other	3%	“
	87099000	- Parts	10%	Kg
87.10	87100000	Tanks and other armoured fighting vehicles, motorized, whether or not fitted with weapons, and parts of such vehicles.	10%	U

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
87.11		Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.		
	87111000	- With internal combustion piston engine of a cylinder capacity not exceeding 50 cc	10%	“
	87112000	- With internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc:		
	87112010	--- Motorcycle for transport of goods (three wheels -Tuk Tuk)	25%	“
	87112090	--- Other	10%	“
	87113000	- With internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc	10%	“
	87114000	- With internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc	10%	“
	87115000	- With internal combustion piston engine of a cylinder capacity exceeding 800 cc	10%	“
	87116000	- With electric motor for propulsion”.	10%	“
	87119000	- Other	10%	“
87.12	87120000	Bicycles and other cycles (including delivery tricycles), not motorised.	3%	U
87.13		Carriages for disabled persons, whether or not motorized or otherwise mechanically propelled.		
	87131000	- Not mechanically propelled	3%	“
	87139000	- Other	3%	“
87.14		Parts and accessories of vehicles of heading 87.11 to 87.13		
	87141000	- Of motorcycles (including mopeds)	10%	Kg
	87142000	- Of carriages for disabled persons	10%	“
		- Other:		
	87149100	-- Frames and forks, and parts thereof	10%	“
	87149200	-- Wheel rims and spokes	10%	“
	87149300	-- Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels	10%	“
	87149400	-- Brakes, including coaster braking hubs and hub brakes, and parts thereof	10%	“
	87149500	-- Saddles	10%	“
	87149600	-- Pedals and crank-gear, and parts thereof	10%	“
	87149900	-- Other	10%	“
87.15	87150000	Baby carriages and parts thereof.	3%	U
87.16		Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof.		
	87161000	-Trailers and semi-trailers of the caravan type, for housing or camping	10%	“
	87162000	- Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	3%	“
		- Other trailers and semi-trailers for the transport of goods:		
	87163100	-- tanker trailers and tanker semi-trailers	3%	“
	87163900	-- Other	3%	“
	87164000	- Other trailers and semi-trailers	10%	“
	87168000	- Other vehicles:		
	87168010	--- Industrial hand trucks	10%	“
	87168020	--- Wheelbarrows	10%	“
	87168030	--- Trolleys (including supermarket trolleys)	10%	“
	87168040	--- Other carts, barrows and delivery vehicles	10%	“
	87168090	--- Other	10%	“
	87169000	- Parts:		
	87169010	--- For transport	3%	“
	87169090	--- Other	10%	“

CHAPTER 88
AIRCRAFT, SPACECRAFT, AND PARTS THEREOF

Note.

- For the purposes of this Chapter, the expression “unmanned aircraft” means any aircraft, other than those of heading 88.01, designed to be flown without a pilot on board. They may be designed to carry a payload or equipped with permanently integrated digital cameras or other equipment which would enable them to perform utilitarian functions during their flight.
The expression “unmanned aircraft”, however, does not cover flying toys, designed solely for amusement purposes (heading 95.03).

Subheading Notes.

- For the purposes of subheadings 8802.11 to 8802.40, 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.
- For the purposes of subheadings 8806.21 to 8806.24 and 8806.91 to 8806.94, the expression "maximum take-off weight" means the maximum weight of the machine in normal flying order, at take-off, including the weight of payload, equipment and fuel.

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
88.01	88010000	Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft.	3%	U
88.02		Other aircraft (for example, helicopters, aeroplanes), except unmanned aircraft of heading 88.06 spacecraft (including satellites) and suborbital and spacecraft launch vehicles.		
		- Helicopters:		
	88021100	-- Of an unladen weight not exceeding 2,000 kg:	Nil	“
	88021110	--- Of a kind used for carriage of passengers	Nil	“
	88021190	--- Other	Nil	“
	88021200	-- Of an unladen weight exceeding 2,000 kg:	Nil	“
	88021210	--- Of a kind used for carriage of passengers	Nil	“
	88021290	--- Other	Nil	“
	88022000	- Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg	Nil	“
	88023000	- Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg but not exceeding 15,000 kg	Nil	“
	88024000	- Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg	Nil	“
	88026000	- Spacecraft (including satellites) and suborbital and spacecraft launch vehicles	Nil	“
“88.03 ”				
88.04	88040000	Parachutes (including dirigible parachutes and paragliders) and parachutes; parts thereof and accessories thereto.	3%	“
88.05		Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles.		
	88051000	- Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof	3%	“
	88052100	- Ground flying trainers and parts thereof	3%	“
	88052900	-- Air combat simulators and parts thereof.	3%	“
		-- Other	3%	“

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
88.06		Unmanned aircraft.		
	88061000	- Designed for the carriage of passengers	3%	U
		- Other, for remote-controlled flight only :		
	88062100	--With maximum take-off weight not more than 250 g	3%	“
	88062200	--With maximum take-off weight more than 250 g but not more than 7 kg	3%	“
	88062300	--With maximum take-off weight more than 7 kg but not more than 25 kg	3%	“
	88062400	--With maximum take-off weight more than 25 kg but not more than 150 kg	3%	“
	88062900	--Other	3%	“
		-Other		
	88069100	--With maximum take-off weight not more than 250 g	3%	“
	88069200	--With maximum take-off weight more than 250 g but not more than 7 kg	3%	“
	88069300	--With maximum take-off weight more than 7 kg but not more than 25 kg	3%	“
88.07	88069400	--With maximum take-off weight more than 25 kg but not more than	3%	“
	88069900	--Other”	3%	“
		Parts of goods of heading 88.01, 88.02 or 88.06.		
	88071000	--Propellers and rotors and parts thereof	3%	Kg
	88072000	--Under-carriages and parts thereof	3%	“
	88073000	--Other parts of aeroplanes, helicopters or unmanned aircraft	3%	“
	88079000	--Other	3%	“

CHAPTER 89
SHIP, 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 No.	H.S. Code	DESCRIPTION	Rate	St. U
89.01		Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods.		
	89011000	- Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds:		
	89011010	--- High-seas vessels	3%	U
	89011090	--- Other	3%	"
	89012000	- Tankers:		
	89012010	--- High-seas vessels	Nil	"
	89012090	--- Other	Nil	"
	89013000	- Refrigerated vessels, other than those of subheading 89012000:		
	89013010	--- High-seas vessels	Nil	"
	89013090	--- Other	Nil	"
	89019000	- Other vessels for the transport of goods and other vessels for transport of both persons and goods:		
		--- High-seas vessels:		
	89019011	---- Of a gross tonnage not exceeding 250	Nil	"
	89019012	---- Of a type for goods transport	Nil	"
	89019019	---- Principally designed for the transport of goods	Nil	"
		--- Other:		
	89019091	---- Mechanically propelled	Nil	"
	89019099	---- Other	Nil	"
89.02	89020000	Fishing Vessels; factory ships and other vessels for processing or preserving fishery products.		
		--- High-seas vessels:		
	89020011	---- Fishing boats, of a gross tonnage not exceeding 250	Nil	"
	89020012	---- Fishing boats, of a gross tonnage exceeding 250	Nil	"
	89020019	---- Other	Nil	"
	89020090	--- Other	Nil	"
89.03		Yachts and other vessels for pleasure or sports; rowing boats and canoes.		
		- Inflatable (including rigid hull inflatable) boats :		
	89031100	-- Fitted or designed to be fitted with a motor, unladen (net) weight (excluding the motor) not exceeding 100 kg	10%	"
	89031200	-- Not designed for use with a motor and unladen (net) weight not exceeding 100 kg	10%	"
	89031900	-- Other	10%	"
		- Sailboats, other than inflatable, with or without auxiliary motor :	10%	"
	89032100	-- Of a length not exceeding 7.5 m	10%	"
	89032200	-- Of a length exceeding 7.5 m but not exceeding 24 m	10%	"
	89032300	-- Of a length exceeding 24 m	10%	"
		- Motorboats, other than inflatable, not including outboard motorboats:		
	89033100	-- Of a length not exceeding 7.5 m	10%	"
	89033200	-- Of a length exceeding 7.5 m but not exceeding 24 m	10%	"
	89033300	-- Of a length exceeding 24 m	10%	"
		- Other:		
	89039300	-- Of a length not exceeding 7.5 m	10%	"
	89039900	-- Other	10%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
89.04	89040000	Tugs and pusher craft.	3%	U
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.		
	89051000	- Dredgers	Nil	“
	89052000	- Floating or submersible drilling or production platforms	Nil	“
	89059000	- Other	Nil	“
89.06		Other vessels, including structures (for example, rafts, tanks, cofferdams, landing stages, buoys and beacons).		
	89061000	-Warships	3%	“
	89069000	- Other:		
	89069010	--- Lifeboats	3%	“
	89069090	--- Other	3%	“
89.07		Other floating structures (for example, rafts, tanks, cofferdams, landing stages, buoys and beacons).		
	89071000	- Inflatable rats	3%	“
	89079000	- Other	3%	“
89.08	89080000	Vessels and other floating structure for breaking up.	3%	“

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 vulcanized 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); however, articles specially designed for use exclusively in implants in medical, surgical, dental or veterinary sciences are to be classified in heading 90.21;
- (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); fitting for adjusting work or tools on machine-tools or water – jet cutting machines, 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 and sensitised semiconductor material 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); 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); numerical control apparatus of heading 85.37; sealed beam lamp units of heading 85.39; optical fibre cables of heading 85.44;
- (i) Searchlights or spotlights of heading 94.05;
- (k) Articles of Chapter 95;
- (m) Monopods, bipods, tripods and similar articles (heading 96.20)
- (l) Capacity measures, which are to be classified according to their constituent material; or
- (n) 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:
- 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 90.33) are in all cases to be classified in their respective headings;
 - Other parts and accessories, if suitable for use solely or principally with a particular kind of machine, instrument or apparatus, or with a number or 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;
 - All other parts and accessories are to be classified in heading 90.33.
- 3 The provisions of Note 3 and 4 to Section XVI apply 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:
- 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, stabilised against disturbances, by constantly or periodically measuring its actual value; and
 - 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, stabilised against disturbances, by constantly or periodically measuring its actual value.

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
90.01		Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 85.44; sheets and plates of polarizing material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, un-mounted, other than such elements of glass not optically worked.		
	90011000	- Optical fibres, optical fibre bundles and cables	3%	Kg
	90012000	- Sheets and plates of polarizing material	3%	“
	90013000	- Contact lenses	3%	2U
	90014000	- Spectacle lenses of glass:		
	90014010	--- Corrective Optical lenses	3%	“
	90014020	--- Lenses for safety spectacles	10%	“
	90014090	--- Other	10%	“
	90015000	- Spectacle lenses of other materials:		
	90015010	--- Corrective Optical lenses	3%	“
	90015020	--- Lenses for safety spectacles	10%	“
	90015090	--- Other	10%	“
	90019000	- Other:		
	90019010	--- Optical elements in the rough [of materials other than glass], not optically worked	3%	Kg
	90019090	---Other	3%	“

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
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:		
	90021100	-- For cameras, projectors or photographic enlargers or reducers	3%	Kg
	90021900	-- Other	3%	"
	90022000	- Filters	3%	"
90.03	90029000	- Other	3%	"
		Frames and mountings for spectacles, goggles or the like, and parts thereof.		
		- Frames and mountings:		
	90031100	-- Of plastics	3%	U
	90031900	-- Of other materials:		
	90031910	--- Of precious metal or of rolled precious metal	3%	"
	90031920	--- Of base metal	3%	"
90.04	90031990	--- Of other materials	3%	"
	90039000	- Parts	3%	"
		Spectacles, goggles and the like, corrective, protective or other.		
		- Sunglasses:		
	90041000	---		
	90041010	--- With frames and mountings of precious metal or of rolled precious metal	3%	U
	90041020	--- With frames and mountings of base metal	3%	"
	90041030	--- With frames and mountings of plastics	3%	"
	90041090	--- With frames and mountings of other materials	3%	"
	90049000	- Other:		
		--- For correcting vision:		
	90049011	---- With frames and mountings of precious metal or of rolled precious metal	3%	"
	90049012	---- With frames and mountings of base metal	3%	"
	90049013	---- With frames and mountings of plastics	3%	"
	90049014	---- With frames and mountings of other materials	3%	"
	90049020	--- Goggles and the like for use in industry and for professional use	3%	"
	90049030	--- Medical glasses	3%	"
		--- Other		
	90049091	---- With frames and mountings of precious metal or of rolled precious metal	3%	"
	90049092	---- With frames and mountings of base metal	3%	"
	90049093	---- With frames and mountings of plastics	3%	"
	90049094	---- With frames and mountings of other materials	3%	"
	90049099	---- Other	3%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
90.05		Binoculars, monoculars, other optical telescopes, and mountings therefor, other astronomical instruments and mountings therefor, but not including instruments for radio astronomy.		
	90051000	- Binoculars	3%	U
	90058000	- Other instruments:		
	90058010	--- Astronomical instruments	3%	"
	90048090	--- Other	3%	"
90.06	90059000	- Parts and accessories (including mountings)	3%	Kg
		Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 85.39.		
	90063000	- Cameras specially designed for underwater use, for aerial survey of for medical or surgical examination of internal organs; comparison cameras for forensic or criminological purposes:		
	90063010	--- For medical or surgical purposes	10%	U
	90063020	--- For aerial survey purposes	10%	"
	90063090	--- Other	10%	"
	90064000	- Instant print cameras	10%	"
		- Other cameras:		
	90065300	-- For roll film of a width of 35 mm:		
	90065310	--- Cameras of a kind used for recording documents on microfilm, microfiche or other microforms	10%	"
	90065320	--- Microcameras for attachment to microscopes	10%	"
	90065390	--- Other	10%	"
	90065900	-- Other:		
	90065910	--- Cameras of a kind used for recording documents on microfilm, microfiche or other microforms	10%	"
	90065920	--- Radio photographic cameras	10%	"
	90065930	--- Photographic digital Cameras	10%	"
	90065990	--- Other	10%	"
		- Photographic flashlight apparatus and flashbulbs:		
	90066100	-- Discharge lamp ("electronic") flashlight apparatus	10%	"
	90066900	-- Other	10%	"
		- Parts and accessories:		
	90069100	-- For cameras:		
	90069110	--- Of subheading 9006.10	10%	Kg
	90069190	--- Other	10%	"
	90069900	-- Other	10%	"
90.07		Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus.		
	90071000	- Cameras:		
	90071010	--- For film of less than 16 mm width or for double-8 mm film	10%	U
	90071090	--- Other	10%	"
	90072000	- Projectors:		
	90072010	--- Of a kind used in cinemas	10%	"
	90072090	--- Other	10%	"
		- Parts and accessories:		
	90079100	-- For cameras	10%	Kg
	90079200	-- For projectors	10%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
90.08		Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers.		
	90085000	- Projectors, enlargers and reducers		
	90085010	--- Apparatus specially designed for projecting x-ray photographs	10%	U
	90085020	--- Specially designed for use in the preparation of printing plates and cylinders	10%	“
	90085090	--- Other	10%	“
	90089000	- Parts and accessories	10%	Kg
“90.09“				
90.10		Apparatus and equipment for photographic (including cinematographic) laboratories, not specified or included elsewhere in this Chapter; negatoscopes; projection screens.		
	90101000	- 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	10%	U
	90105000	- Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes:		
	90105010	--- Apparatus specially designed for projecting x-ray photographs	10%	“
	90105090	--- Other	10%	“
	90106000	- Projection screens	10%	“
	90109000	- Parts and accessories	10%	Kg
90.11		Compound optical microscopes, including those for photomicrography, cinephotomicrography or micro projection.		
	90111000	- Stereoscopic microscopes:		
	90111010	--- Optical stereoscopic microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles	3%	U
	90111090	--- Other	3%	“
	90112000	- Other microscopes, for photomicrography, cinephotomicrography or microprojection:		
	90112010	--- Photomicrographic microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles	3%	“
	90112090	--- Other	3%	“
	90118000	- Other microscopes	3%	“
	90119000	- Parts and accessories:		
	90119010	--- Of apparatus of subheading 90111010 or 90112010	3%	Kg
	90119090	--- Other	3%	“
90.12		Microscopes other than optical microscopes; diffraction apparatus.		
	90121000	- Microscopes other than optical microscopes and diffraction apparatus:		
	90121010	--- Electron beam microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafer or reticles	3%	U
	90121090	--- Other	3%	“
	90129000	- Parts and accessories	3%	Kg
90.13		Lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter.		
	90131000	- Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI	10%	U
	90132000	- Lasers, other than laser diodes:		
	90132010	--- Electron beam microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafer or reticles	10%	“
	90132090	--- Other	10%	“
	90138000	- Other devices, appliances and instruments	10%	“
	90139000	- Parts and accessories	10%	Kg

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
90.14		Direction finding compasses; other navigational instruments and appliances.		
	90141000	- Direction finding compasses	3%	U
	90142000	- Instruments and appliances for aeronautical or space navigation (other than compasses)	3%	“
	90148000	- Other instruments and appliances	3%	“
	90149000	- Parts and accessories	3%	Kg
90.15		Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders.		
	90151000	- Rangefinders	3%	U
	90152000	- Theodolites and tacheometers (tacheometers)	3%	“
	90153000	- Levels	3%	“
	90154000	- Photogrammetrical surveying instruments and appliances	3%	“
	90158000	- Other instruments and appliances	3%	“
	90159000	- Parts and accessories	3%	Kg
90.16	90160000	Balances of a sensitivity of 5 cg or better, with or without weights.	3%	U
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, callipers), not specified or included elsewhere in this Chapter.		
	90171000	- Drafting tables and machines, whether or not automatic	3%	U
	90172000	- Other drawing, marking-out or mathematical calculating instruments:		
	90172010	--- For school purposes	3%	“
	90172090	--- Other	3%	“
	90173000	- Micrometers, callipers and gauges	3%	“
	90178000	- Other instruments	3%	“
	90179000	- Parts and accessories:		
	90179010	--- Of apparatus of subheading 90172010	3%	Kg
	90179090	--- Other	3%	“
90.18		Instrument 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):		
	90181100	-- Electro-cardiographs	Nil	U
	90181200	-- Ultrasonic scanning apparatus	Nil	“
	90181300	-- Magnetic resonance imaging apparatus	Nil	“
	90181400	-- Scintigraphic apparatus	Nil	“
	90181900	-- Other	Nil	“
	90182000	- Ultra-violet or infra-red ray apparatus	Nil	Kg
		- Syringes, needles, catheters, cannulae and the like:		
	90183100	-- Syringes, with or without needles	Nil	“
	90183200	-- Tubular metal needles and needles for sutures	Nil	“
	90183900	-- Other	Nil	U
		- Other instruments and appliances, used in dental sciences:		
	90184100	-- Dental drill engines, whether or not combined on a single base with other dental equipment	Nil	Kg
	90184900	-- Other	Nil	“
	90185000	- Other ophthalmic instruments and appliances	Nil	“

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
90.19	90189000	- Other instruments and appliances:		
	90189010	--- Of a kind used in veterinary sciences	Nil	Kg
	90189020	--- Helix contraception	Nil	"
	90189030	--- Neuroprotection regulated appliances	Nil	"
	90189040	--- blood transfusions instruments	Nil	"
	90189090	--- Other	Nil	"
		Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus.		
	90191000	- Michano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus:		
	90191010	--- Hydromassage apparatus	Nil	U
	90191020	--- Mechanotherapy appliances; psychological aptitude-testing apparatus	Nil	"
	90191090	--- Other	Nil	"
	90192000	- Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	Nil	"
90.20	90200000	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters.		
	90200010	--- Gas Masks	3%	"
	90200090	--- Other	3%	"
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.		
	90211000	- Orthopaedic or fracture appliances	Nil	"
		- Artificial teeth and dental fittings:		
	90212100	-- Artificial teeth	Nil	"
	90212900	-- Other	Nil	"
		- Other artificial parts of the body:		
	90213100	-- Artificial joints	Nil	"
	90213900	-- Other	Nil	"
	90214000	- Hearing aids, excluding parts and accessories	Nil	"
	90215000	- Pacemakers for stimulating heart muscles, excluding parts and accessories	Nil	"
	90219000	- Other	Nil	"
90.22		Apparatus based on the use of X-rays or alpha, beta gamma or other ionising radiation, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy 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:		
	90221200	-- Computed tomography apparatus	Nil	"
	90221300	-- Other, for dental uses	Nil	"
	90221400	-- Other, for medical, surgical or veterinary uses	Nil	"
	90221900	-- For other uses	Nil	"
		- Apparatus based on the use of alpha, beta gamma or other ionising radiation, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus:		
	90222100	-- For medical, surgical, dental or veterinary uses	Nil	"
	90222900	-- For other uses	Nil	"
	90223000	- X-ray tubes	Nil	"
	90229000	- Other, including parts and accessories		
	90229010	--- Protective screens and shields (lead covered or lead glass) for x-ray facilities	Nil	Kg
	90229090	--- Other	Nil	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
90.23	90230000	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibition), unsuitable for other uses.	3%	Kg
90.24		Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics).		
	90241000	- Machines and appliances for testing metals	3%	U
	90248000	- Other machines and appliances	3%	“
	90249000	- Parts and accessories	3%	Kg
90.25		Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychomotor, recording or not, and any combination of these instruments.		
		- Thermometers and pyrometers, not combined with other instruments:		
	90251100	-- Liquid-filled, for direct reading	3%	U
	90251900	-- Other	3%	“
	90258000	- Other instruments:		
	90258010	--- Barometers, not combined with other instruments	3%	“
	90258090	--- Other	3%	“
	90259000	- Parts and accessories	3%	Kg
90.26		Instrument and apparatus for measuring or checking the flow, level, pressure or 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.		
	90261000	- For measuring or checking the flow or level of liquids	3%	U
	90262000	- For measuring or checking pressure	3%	“
	90268000	- Other instruments or apparatus	3%	“
	90269000	- Parts and accessories	3%	Kg
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); microtones.		
	90271000	- Gas or smoke analysis apparatus	Nil	U
	90272000	- Chromatographs and electrophoresis instruments	Nil	“
	90273000	- Spectrometers, spectrophotometers and spectrographs using optical radiation (UV, visible, IR)	Nil	“
	90275000	- Other instruments and apparatus using optical radiation (UV, visible, IR)	Nil	“
		- Other instruments and apparatus:		
	90278100	-- Mass spectrometers	Nil	“
	90278900	-- Other	Nil	“
	90279000	- Microtomes; parts and accessories:		
	90279010	--- Parts and accessories of products of heading 90.27, other than for gas or smoke analysis apparatus and microtomes	Nil	Kg
	90279090	--- Other	Nil	“

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
90.28		Gas, liquid or electricity supply or production meters, including calibrating meters therefore.		
	90281000	- Gas meters	3%	U
	90282000	- Liquid meters	3%	“
	90283000	- Electricity meters	3%	“
	90289000	- Parts and accessories	3%	Kg
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.		
	90291000	- Revolution counters, production counters, taximeters, mileometers, pedometers and the like:		
	90291010	--- Taximeters	3%	U
	90291090	--- Other	3%	“
	90292000	- Speed indicators and tachometers; stroboscopes	3%	Kg
	90299000	- Parts and accessories	3%	“
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 ionising radiations.		
	90301000	- Instruments and apparatus for measuring or detecting ionizing radiation	3%	U
	90302000	- Oscilloscopes and oscillographs	3%	“
		- Other instrument and apparatus for measuring or checking voltage, current, resistance or power (other than those for measuring or checking semiconductor wafers or devices) :		
	90303100	-- Multimeters without a recording device	3%	“
	90303200	-- Multimeters with a recording device	3%	“
	90303300	-- Other, without a recording device	3%	“
	90303900	-- Other, with a recording device	3%	“
	90304000	- Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)	3%	“
		- Other instruments and apparatus:		
	90308200	-- For measuring or checking semiconductor wafers or devices (including integrated circuits)	3%	“
	90308400	-- Other, with a recording device	3%	“
	90308900	-- Other	3%	“
	90309000	- Parts and accessories:		
	90309010	--- Of apparatus and instruments of subheading 9030.8200	3%	Kg
	90309090	--- Other	3%	“
90.31		Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors.		
	90311000	- Machines for balancing mechanical parts	3%	U
	90312000	- Test benches	3%	“
		- Other optical instruments and appliances:		
	90314100	-- For inspecting semiconductor wafers or devices (including integrated circuits) or for inspecting photomasks or reticles used in manufacturing semiconductor devices (including integrated circuits)	3%	“
	90314900	-- Other:		
	90314910	--- For measuring surface particles or contamination on semiconductor wafers	3%	“
	90314990	--- Other	3%	“
	90318000	- Other instruments, appliances and machines	3%	“
	90319000	- Parts and accessories	3%	Kg

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
90.32		Automatic regulating or controlling instruments and apparatus.		
	90321000	- Thermostats:		
	90321010	--- Of a kind used in household appliances	3%	U
	90321090	--- Other	3%	“
	90322000	- Manostats:		
	90322010	--- Pressure regulators for agricultural use	3%	“
	90322090	--- Other	3%	“
		- Other instruments and apparatus:		
	90328100	-- Hydraulic or pneumatic	3%	“
	90328900	-- Other	3%	“
	90329000	- Parts and accessories	3%	Kg
90.33	90330000	Parts and accessories (not specified or included elsewhere in the Chapter) for machines, appliances, instruments or apparatus of Chapter 90	3%	“

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 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 No.	H.S. Code	DESCRIPTION	Rate	St. U
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:		
	91011100	-- With mechanical display only:		
	91011110	--- Braille watches	10%	U
	91011190	--- Other	10%	“
	91011900	-- Other:		
	91011910	--- Braille watches	10%	“
	91011990	--- Other	10%	“
		- Other wrist-watches, whether or not incorporating a stop-watch facility:		
	91012100	-- With automatic winding:		
	91012110	--- Braille watches	10%	“
	91012190	--- Other	10%	“
	91012900	-- Other:		
	91012910	--- Braille watches	10%	“
	91012990	--- Other	10%	“
		- Other:		
	91019100	-- Electrically operated:		
	91019110	--- Braille watches	10%	“
	91019190	--- Other	10%	“
	91019900	-- Other:		
	91019910	--- Braille watches	10%	“
	91019990	--- Other	10%	“

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
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: -- With mechanical display only: 91021100 --- Braille watches 91021110 --- Other 91021200 -- With opto-electronic display only: 91021210 --- Braille watches 91021290 --- Other 91021900 -- Other: 91021910 --- Braille watches 91021990 --- Other - Other wrist-watches, whether or not incorporating a stop-watch facility: 91022100 -- With automatic winding: 91022110 --- Braille watches 91022190 --- Other 91022900 -- Other: 91022910 --- Braille watches 91022990 --- Other - Other: 91029100 -- Electrically operated: 91029110 --- Braille watches 91029190 --- Other 91029900 -- Other: 91029910 --- Braille watches 91029990 --- Other	10% 10% 10% 10% 10% 10% 10%	U " " " " "
91.03		Clocks with watch movements, excluding clocks of heading 91.04. 91031000 - Electrically operated 91039000 - Other	10% 10%	" "
91.04	91040000	Instruments panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels. 91040010 --- For aircraft and spacecraft 91040020 --- For vessels of Chapter 89 91040090 --- Other	10% 10% 10%	" " "
91.05		Other clocks. - Alarm clocks: 91051100 -- Electrically operated: 91051110 --- Braille 91051190 --- Other 91051900 -- Other: 91051910 --- Braille 91051990 --- Other 91052100 -- Electrically operated: 91052110 --- Braille 91052190 --- Other	10% 10% 10% 10% 10%	" " " " "

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
91.06	91052900	-- Other:		
	91052910	--- Braille	10%	U
	21052990	--- Other	10%	“
		- Other:		
	91059100	-- Electrically operated:		
	91059110	--- Braille	10%	“
	91059190	--- Other	10%	“
	91059900	-- Other:		
	91059910	--- Braille	10%	“
	91059990	--- Other	10%	“
		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).		
	91061000	- Time-registers; time-recorders:		
	91061010	--- Table or stadium timers for sporting events; time recorders for sporting events	10%	“
	91061090	--- Other	10%	“
	91069000	- Other	10%	“
91.07	91070000	Time switches with clock or watch movement or with synchronous motor.	10%	“
91.08		Watch movements, complete and assembled.		
		- Electrically operated:		
	91081100	-- With mechanical display only or with a device to which a mechanical display can be incorporated	10%	“
	91081200	-- With opto-electronic display only	10%	“
	91081900	-- Other	10%	“
	91082000	- With automatic winding	10%	“
91.09	91089000	- Other	10%	“
		Clock movements, complete and assembled.		
	91091000	- Electrically operated	10%	“
91.10	91099000	- Other	10%	“
		Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements.		
		- Of watches:		
	91101100	-- Complete movements, unassembled or partly assembled (movement sets)	10%	“
	91101200	-- Incomplete movements, assembled	10%	Kg
	91101900	-- Rough movements	10%	“
	91109000	- Other	10%	“
		Watch cases and parts thereof.		
91.11	91111000	- Cases of precious metal or of metal clad with precious metal	10%	U
	91112000	- Cases of base metal, whether or not gold- or silver-plated	10%	“
	91118000	- Other cases	10%	“
	91119000	- Parts	10%	Kg

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
91.12		Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof.		
	91122000	- Cases	10%	U
	91129000	- Parts	10%	Kg
91.13		Watch straps, watch bands and watch bracelets, and parts thereof.		
	91131000	- Of precious metal or of metal clad with precious metal	10%	“
	91132000	- Of base metal, whether or not gold- or silver-plated	10%	“
	91139000	- Other:		
	91139010	--- Of a kind incorporating precious stones or precious metal or metal clad or plated with precious metal	10%	“
	91139090	--- Other	10%	“
91.14		Other clock or watch parts.		
	91143000	- Dials:		
	91143010	--- Braille	10%	“
	91143090	--- Other	10%	“
	91144000	- Plates and bridges	10%	“
	91149000	- Other	10%	“

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);
- “(d) Brushes for cleaning musical instruments (heading 96.03), or monopods, bipods, tripods and similar articles (heading 96.20); or”.
- (d) Collectors’ pieces or antiques (heading 97.05 or 97.06).

2. Bows and sticks and similar devices used in playing the musical instrument 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 No.	H.S. Code	DESCRIPTION	Rate	St. U
92.01		Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments.		
	92011000	- Upright pianos	10%	U
	92012000	- Grand pianos	10%	“
	92019000	- Other	10%	“
92.02		Other string musical instruments (for example, guitars, violins, harps).		
	92021000	- Played with a bow	10%	“
	92029000	- Other	10%	“
“92.03“				
“92.04“				
92.05		Other wind musical instruments (for example, keyboard pipe organs, accordions, clarinets, trumpets, bagpipes), other than fairground organs and mechanical street organs.		
	92051000	- Brass-wind instruments	10%	“
	92059000	- Other	10%	“
92.06	92060000	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas).		
	92060010	--- Drums; xylophones	10%	“
	92060090	--- Other	10%	“

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
92.07		Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions).		
	92071000	- Keyboard instruments, other than accordions	10%	U
	92079000	- Other	10%	“
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 kinds; whistles, call horns and other mouth-blown sound signalling instruments.		
	92081000	- Musical boxes	10%	“
	92089000	- Other	10%	“
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.		
	92093000	- Musical instrument strings	10%	Kg
		- Other:		
	92099100	-- Parts and accessories for pianos	10%	“
	92099200	-- Parts and accessories for the musical instruments of heading 92.02	10%	“
	92099400	-- Parts and accessories for the musical instruments of heading 92.07	10%	“
	92099900	-- Other	10%	“

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, signalling 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 87.10);
- (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 97.05 or 97.06).

2. In heading 93.06, the reference to "parts thereof" does not include radio or radar apparatus of heading 85.26.

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
93.01		Military weapons, other than revolvers, pistols and the arms of heading 93.07.		
	93011000	- Artillery weapons (e.g. Guns, howitzers, mortars)	10%	U
	93012000	- Rocket launchers; flame throwers; grenade launchers; torpedo tubes and similar projectors	10%	"
	93019000	- Other:		
	93019010	--- Automatic guns	10%	"
	93019020	--- Semi-automatic guns	10%	"
	93019090	--- Others	10%	"
93.02	93020000	Revolvers and pistols, other than those of heading 93.03 or 93.04.		
	93020010	--- Automatic pistols	10%	"
	93020090	--- Other	10%	"
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).		
	93031000	- Muzzle-loading firearms	10%	"
	93032000	- Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles	10%	"
	93033000	- Other sporting, hunting or target-shooting rifles	10%	"
	93039000	- Other:		
	93039010	--- Starter's pistols	10%	"
	93039020	--- Firearms which operate by firing an explosive charge	10%	"
	93039030	--- Very pistols	10%	"
	93039090	--- Other	10%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
93.04	93040000	Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 93.07.	10%	U
93.05		Parts and accessories of articles of heading 93.01 to 93.04		
	93051000	Of revolvers or pistols	10%	Kg
	93052000	- Of shotguns or rifles of heading 93.03	10%	“
		- Other:		
	93059100	-- Of military weapons of heading 93.01	10%	“
	93059900	-- Other	10%	“
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:		
	93062100	-- Cartridges	10%	“
	93062900	-- Other	10%	“
	93063000	- Other cartridges and parts thereof		
	93063010	--- Blank cartridges for starter's pistols	10%	“
	93063020	--- Blank cartridges for use with tools of Chapter 82	10%	“
	93063090	--- Other	10%	“
	93069000	- Other	10%	“
93.07	93070000	Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefore.	10%	“

SECTION XX
MISCELLANEOUS MANUFACTURED ARTICLES
CHAPTER 94
FURNITURE; BEDDING, MATTRESSES, MATTRESS SUPPORTS.
CUSHIONS AND SIMILAR STUFFED FURNISHINGS; LUMINAIRES 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 sources and parts thereof 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);**
- (m) Toy furniture or toy luminaires and 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 lighting fittings) such as Chinese lanterns (heading 95.05). or**
- (l) Monopods, bipods, tripods and similar articles (heading 96.20)."**

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.

Prefabricated buildings include "modular building units" of steel, normally presented in the size and shape of a standard shipping container, but substantially or completely pre-fitted internally. Such modular building units are normally designed to be assembled together to form permanent buildings.

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 (including single shelves presented with supports for fixing them to the wall) and unit furniture;**
- (b) Seats and beds.**

3. (A) In heading 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 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 work site accommodation, offices, schools, shops, sheds, garages or similar buildings.

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
94.01		Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof.		
	94011000	- Seats of a kind used for aircraft	10%	Kg
	94012000	- Seats of a kind used for motor vehicles	10%	“
		- Swivel seats with variable height adjustment :		
	94013100	-- Of wood	10%	“
	94013900	-- Other	10%	“
		- Seats other than garden seats or camping equipment, convertible into beds:		
	94014100	-- Of wood	10%	“
	94014900	-- Other	10%	“
		-- Seats of cane, osier, bamboo or similar materials:		
	94015200	-- Of bamboo	10%	“
	94015300	-- Of rattan”	10%	“
	94015900	-- Other	10%	“
		- Other seats, with wooden frames:		
	94016100	-- Upholstered	10%	“
	94016900	-- Other	10%	“
		- Other seats, with metal frames:		
	94017100	-- Upholstered:		
	94017110	--- Of a kind used on marine vessels	10%	“
	94017190	--- Other	10%	“
	94017900	-- Other	10%	“
	94018000	- Other seats:		
	94018010	--- Fitted with toilet bowl, including commode chairs	10%	“
	94018020	--- Baby car seats	10%	“
	94018090	--- Other	10%	“
		- Parts :		
	94019100	-- Of wood	10%	“
	94019900	-- Other	10%	“
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.		
	94021000	- Dentists; barbers; or similar chairs and parts thereof:		
		--- Dentists' chairs and parts thereof:		
	94021011	---- Dentists' chairs	Nil	U
	94021019	---- Parts	3%	Kg
		--- Other:		
	94021091	---- Chairs	10%	“
	94021099	---- Parts	3%	“
	94029000	- Other:		
	94029010	--- Operating tables, examination tables and hospital beds with mechanical fittings	10%	“
	94029090	--- Other	10%	“
94.03		Other furniture and parts thereof.		
	94031000	- Metal furniture of a kind used in offices:		
	94031010	--- Specialized equipment for use in laboratories or technical offices	10%	“
	94031020	--- Other, designed for use with automatic data processing machines	10%	“
	94031090	--- Other	10%	“
	94032000	- Other metal furniture:		
	94032010	--- Insulated cabinets	10%	“
	94032020	--- Folding beds of a kind used for camping and similar goods	10%	“
	94032030	--- Of a kind used for technical use	10%	“

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
94.04	94032040	--- Fume cupboard	10%	Kg
	94032050	--- Small hanging food safes, small hanging medicine or toilet wall cabinets	10%	"
	94032060	--- Playpens	10%	"
	94032070	--- Large scale rack and shelving systems	10%	"
	94032080	--- Designed for use with automatic data processing machines	10%	"
	94032090	--- Other	10%	"
	94033000	- Wooden furniture of a kind used in offices:		
	94033010	--- Designed for use with automatic data processing machines	10%	"
	94033090	--- Other	10%	"
	94034000	- Wooden furniture of a kind used in the kitchen	10%	"
	94035000	- Wooden furniture of a kind used in the bedroom	10%	"
	94036000	- Other wooden furniture		
	94036010	--- Small hanging food safes, small hanging medicine or toilet wall cabinets	10%	"
	94036020	--- Playpens	10%	"
	94036030	--- Large scale rack and shelving systems	10%	"
	94036090	--- Other	10%	"
	94037000	- Furniture of plastics		
	94037010	--- Small hanging food safes, small hanging medicine or toilet wall cabinets	10%	"
	94037020	--- Playpens	10%	"
	94037030	--- Table, (Furniture) of plastics	10%	"
	94037040	--- Chair (Furniture) of plastics	10%	"
	94037090	--- Other	10%	"
		- Furniture of other materials, including cane, osier, bamboo or similar materials:		
	94038200	-- Of bamboo		
	94038210	--- Playpens	10%	"
	94038290	--- Other	10%	"
	94038300	-- Of rattan		
	94038310	--- Playpens	10%	"
	84038390	--- Other	10%	"
	94038900	-- Other		
	94038910	--- Playpens	10%	"
	94038990	--- Other	10%	"
		- Part		
	94039100	-- Of wood	10%	"
	94039900	-- Other	10%	"
		Mattress supports; article of bedding and similar furnishing (for example mattresses, quilts, eiderdowns, cushions, pouffes and pillows) cellular rubber or plastics, whether or not covered.		
	94041000	- Mattress supports	10%	Kg
		- Mattresses:		
	94042100	-- Of cellular rubber or plastics, whether or not covered:	10%	U
	94042900	-- Of other materials:	10%	"
	94043000	- Sleeping bags	10%	"
	94044000	- Quilts, bedspreads, eiderdowns and duvets(comforters)	10%	"
	94049000	- Other:		
	94049010	--- Incontinent mattress pads	10%	"
	94049090	--- Other	10%	"
94.05		Luminaires 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.		
	94051100	- Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares: -- Designed for use solely with light-emitting diode (LED) light sources	10%	kg

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
94.06	94051900	-- Other - Electric table, desk, bedside or floor-standing luminaires	10%	Kg
	94052100	-- Designed for use solely with light-emitting diode (LED) light sources	10%	"
	94052900	-- Other - Lighting strings of a kind used for Christmas trees :	10%	"
	94053100	-- Designed for use solely with light-emitting diode (LED) light sources	10%	"
	94053900	-- Other - Other electric luminaires and lighting fittings :	10%	"
	94054100	-- Photovoltaic, designed for use solely with light-emitting diode (LED) light sources	10%	"
	94054200	-- Other, designed for use solely with light-emitting diode (LED) light sources	10%	"
	94054900	-- Other:		
	94054910	--- shadowless lamps of a kind commonly used in operating theatres or by dental surgeons	10%	"
	94054990	-- Other	10%	"
	94055000	- Non-electrical luminaires and lighting fittings:		
	94055010	--- Incandescent lamps of the pressure type using liquid fuel	10%	"
	94055090	--- Other	10%	"
		- Illuminated signs, illuminated name-plates and the like:		
	94056100	-- Designed for use solely with light-emitting diode (LED) light sources	10%	"
	94056900	-- Other - Parts:	10%	"
	94059100	-- Of glass	10%	"
	94059200	-- Of plastics	10%	"
	94059900	-- Other:		
	94059910	--- Of shadowless lamps of a kind commonly used in operating theatres or by dental surgeons	10%	"
	94059920	--- Of incandescent lamps of the pressure type using liquid fuel	10%	"
	94059990	--- Other	10%	"
		Prefabricated buildings.		
	94061000	- Of wood :		
	94061010	--- Agricultural buildings	Nil	"
	94061020	--- Animal buildings (for cows)	10%	"
	94061090	--- Other	10%	"
	94062000	- Modular building units, of steel	10%	"
	94069000	- Other":		
	94069010	--- Agricultural buildings	Nil	"
	94069020	--- Animal buildings (for cows)	10%	"
	94069090	--- Other	10%	"

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) Fancy dress of textiles, of Chapter 61 or 62; sports clothing and special articles of apparel of textiles, of Chapter 61 or 62, whether or not incorporating incidentally protective components such as pads or padding in the elbow, knee or groin areas (for example, fencing clothing or soccer goalkeeper jerseys)**
- (f) Textile flags or bunting, or sails for boats, sailboards 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, riding-crops or the like (heading 66.02), or parts thereof (heading 66.03);**
- (ij) Un-mounted 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 liquid 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), discs, tapes, solid-state non-volatile storage devices, “smart cards” and other media for recording of sound or of other phenomena, whether or not recorded (heading 85.23), radio remote control apparatus (heading 85.26) or cordless infrared remote control devices (heading 85.43);**
- (n) Sports vehicles (other than bobsleighs, toboggans and the like) of Section XVII:**
- (o) Children's bicycles (heading 87.12);**
- (p) Unmanned aircraft (heading 88.06);**
- (q) Sports craft such as canoes and skiffs (Chapter 89), or their means of propulsion (Chapter 44 for such articles made of wood);**
- (r) Spectacles, goggles or the like, for sports or outdoor games (heading 90.04);**
- (s) Decoy calls or whistles (heading 92.08);**
- (t) Arms or articles of Chapter 93;**

- (u) Lighting strings of all kinds (heading 94.05); t
 - (v) Monopods, bipods, and similar articles (heading 96.20);”
 - (w) Racket strings, tents or other camping goods, or gloves, mittens and mitts (classified according to their constituent material); or
 - (x) Tableware, kitchenware, toilet articles, carpets and other 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 constituent.
 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 95.03 applies inter alia to articles of their 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, provide the article are put up together for retail sale and the combinations have the essential character of toys.
 5. Heading 95.03 does not cover articles which, on account of their design, shape or constituent materials, are identifiable as intended exclusively for animals, for example “pet toys” (classification in their own appropriate heading).
 6. For the purposes of heading 95.08:
 - (a) The expression “amusement park rides” means a device or combination of devices or equipment that carry, convey, or direct a person or persons over or through a fixed or restricted course, including watercourses, or within a defined area for the primary purposes of amusement or entertainment. Such rides may be combined with in an amusement park, theme park, water park or fairground. These amusement park rides do not include equipment of a kind commonly installed in residences or playgrounds;
 - (b) The expression “water park amusements” means a device or combination of devices or equipment that are characterised by a defined area involving water, with no purpose built path. Water park amusements only include equipment designed specifically for water parks; and
 - (c) The expression “fairground amusements” means games of chance, strength or skill, which commonly employ an operator or attendant and may be installed in permanent buildings or independent concession stalls. Fairground amusements do not include equipment of heading 95.04

This heading does not include equipment more specifically classified elsewhere in the Nomenclature.”

Subheading Note.

1. Subheading 9504.50 covers:

- (a) Video game consoles from which the image is reproduced on a television receiver, a monitor or other external screen or surface; or
- (b) Video game machines having a self-contained video screen, whether or not portable.

This subheading does not cover video game consoles or machines operated by coins, banknotes, bank cards, tokens or by any other means of payment (subheading 9504.30).

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
“95.01“				
“95.02“				
95.03	95030000	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.		
	95030010	--- Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages	10%	Kg
	95030020	--- Dolls and parts thereof	10%	“
	95030030	--- Reduced size ("scale") model assembly kits, whether or not working models, excluding those of subheading 9503.10	10%	“
	95030090	--- Other	10%	“
95.04		Video game consoles and machines, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling equipment, amusement machines operated by coins, banknotes, bank cards, tokens or by any other means of payment.		
	95042000	- Articles and accessories for billiards of all kinds.	10%	Kg
	95043000	- Other games, operated by coins, banknotes, bank cards, tokens or by other means of payments, other than bowling alley equipment:		
	95043010	--- Unassembled or disassembled	10%	“
	95043090	--- Other	10%	“
	95044000	- Playing cards	10%	“
	95045000	- Video game consoles and machines, other than those of subheading 9504.30	10%	U
	95049000	- Other:		
	95049010	--- Video games other than those of subheading 950450	10%	Kg
	95049020	--- Boards and pieces for games of chess, draughts, dominoes, mah jong, halma, ludo, snakes and ladders, etc.	10%	“
	95049030	--- Casino tables, croupiers' rakes, poker chips, roulette tables and other similar articles used in casino and gaming houses	10%	“
	95049090	--- Other	10%	“
95.05		Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes.		
	95051000	- Articles for Christmas festivities	10%	“
	95059000	- Other	10%	“
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 padding pools.		
		- Snow-skis and other snow-ski equipment:		
	95061100	-- Skis	10%	2U
	95061200	-- Ski-fastenings (ski-bindings).	10%	U
	95061900	-- Other	10%	Kg
		- Water-skis, surf-boards, sailboards and other water-sport equipment:		
	95062100	-- Sailboards	10%	U
	95062900	-- Other	10%	“
		- Golf clubs and other golf equipment:		
	95063100	-- Clubs, complete	10%	“
	95063200	-- Balls	10%	“
	95063900	-- Other	10%	“
	95064000	- Articles and equipment for table-tennis	10%	“
		- Tennis, badminton or similar rackets, whether or not strung:		
	95065100	-- Lawn-tennis rackets, whether or not strung	10%	“
	95065900	-- Other	10%	“

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
95.07		- Balls, other than golf balls and table-tennis balls:		
	95066100	-- Lawn-tennis balls	10%	Kg
	95066200	-- Inflatable	10%	“
	95066900	-- Other	10%	“
	95067000	- Ice skates and roller skates, including skating boots with skates attached	10%	pair
		- Other:		
	95069100	-- Articles and equipment for general physical exercise, gymnastics or athletics	10%	Kg
	95069900	-- Other:		
	95069910	--- Swimming pools	10%	“
	95069990	--- Other	10%	“
		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) and similar hunting or shooting requisites.		
	95071000	- Fishing rods	10%	U
	95072000	- Fish-hooks, whether or not smelted	10%	Kg
	95073000	- Fishing reels	10%	U
	95079000	- Other	10%	“
	95079910	--- Fishing requisites	10%	“
	95079990	--- Other	10%	“
95.08		Travelling circuses and travelling menageries; amusement park rides and water park amusements; fairground amusements, including shooting galleries; travelling theatres.		
	95081000	- travelling circuses and travelling menageries	10%	Kg
		- Amusement park rides and water park amusements :		
	95082100	-- Roller coasters	10%	
	95082200	-- Carousels, swings and roundabouts	10%	
	95082300	-- Dodge'em cars	10%	
	95082400	-- Motion simulators and moving theatres	10%	
	95082500	-- Water rides	10%	
	95082600	-- Water park amusements	10%	
	95082900	-- Other	10%	
	95083000	- Fairground amusements	10%	
	95084000	- Travelling theatres	10%	

CHAPTER 96
MISCELLANEOUS MANUFACTURED ARTICLES

Notes:

- 1. This Chapter does not cover:**
 - (a) Pencils for cosmetic or toilet uses (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);**
 - (ij) Articles of Chapter 93 (arms and parts thereof);**
 - (k) Articles of Chapter 94 (for example, furniture, luminaires and lighting fittings);**
 - (l) Articles of Chapter 95 (toys, games, sports requisites): or**
 - (m) Works of art, collectors' pieces or antiques (Chapter 97).**
- 2. In heading 96.02 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 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 No.	H.S. Code	DESCRIPTION	Rate	St. U
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).		
	96011000	- Worked ivory and articles of ivory		
	96011010	--- Beads for personal adornment	10%	Kg
	96011090	--- Other	10%	"
	96019000	- Other:		
	96019010	--- Beads for personal adornment	10%	"
	96019090	--- Other	10%	"
96.02	96020000	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.		
	96020010	--- Artificial honeycombs	10%	"
	96020020	--- Beads for personal adornment	10%	"
	96020030	--- Articles of a kind used for religious purposes	10%	"
		--- Worked and unhardened gelatin and articles thereof:		
	96020041	---- Gelatin capsules	10%	"
	96020049	---- Other	10%	"
	96020090	--- Other	10%	"
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).		
	96031000	- Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles:		
	96031010	--- Of a kind used for domestic purposes	3%	U
	96031020	--- Straw brooms	3%	"
	96031090	--- Other	3%	"
		- 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:		
	96032100	-- Tooth brushes, including dental-plate brushes	3%	"
	96032900	-- Other	3%	"
	96033000	- Artists' brushes, writing brushes and similar brushes for the application of cosmetics:		
	96033010	--- Artists' brushes, writing brushes	3%	"
	96033090	--- Other	3%	"
	96034000	- Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603.30), paint pads and rollers	3%	"
	96035000	- Other brushes constituting parts of machines, appliances or vehicles:		
	96035010	--- Of a kind suitable for fitting to agricultural, mining, manufacturing or industrial machines	3%	"
	96035090	--- Other	3%	"
	96039000	- Other	3%	"
96.04	96040000	Hand sieves and hand riddles.	3%	"
96.05	96050000	Travel sets for personal toilet, sewing or shoe or clothes cleaning.	10%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
96.06		Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks.		
	96061000	- Press-fasteners, snap-fasteners and press-studs and parts therefore	3%	Kg
		- Buttons:		
	96062100	-- Of plastics, not covered with textile material	3%	“
	96062200	-- Of base metal, not covered with textile material	3%	“
	96062900	-- Other	3%	“
	96063000	- Button moulds and other parts of buttons; button blanks:		
	96063010	--- Button blanks	3%	“
	96063090	--- Other	3%	“
96.07		Slide fasteners and parts thereof.		
		- Slide fasteners:		
	96071100	-- Fitted with chain scoops of base metal	10%	“
	96071900	-- Other	10%	“
	96072000	- Parts	10%	“
96.08		Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other 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.		
	96081000	- Ball point pens	3%	U
	96082000	- Felt tipped and other porous-tipped pens and markers:		
	96082010	--- Pens	3%	“
	96082020	--- Markers	3%	“
	96082090	--- Other	3%	“
	96083000	- Fountain pens, stylograph pens and other pens	3%	“
	96084000	- Propelling or sliding pencils	3%	“
	96085000	- Sets of articles from two or more of the foregoing subheadings	3%	“
	96086000	- Refills for ball point pens, comprising the ball point and ink-reservoir	3%	“
		- Other:		
	96089100	-- Pen nibs and nib points	3%	“
	96089900	-- Other	3%	Kg
96.09		Pencils (other than pencils of heading 96.08), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks.		
	96091000	- Pencils and crayons, with leads encased in a sheath	3%	“
	96092000	- Pencil leads, black or coloured	3%	“
	96099000	- Other	3%	“
96.10	96100000	Slates and boards, with writing or drawing surfaces, whether or not framed.		
	96100010	--- Drawing slates and boards for schools	3%	“
	96100090	--- Other	3%	“
96.11	96110000	Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks.	3%	“

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
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.		
	96121000	- Ribbons	3%	U
	96122000	- Ink-pads	3%	“
96.13		Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks.		
	96131000	- Pocket lighters, gas fuelled, non-refillable	10%	“
	96132000	- Pocket lighters, gas fuelled, refillable	10%	“
	96138000	- Other lighters:		
	96138010	--- For electronic cookers and heaters	10%	“
	96138090	--- Other	10%	“
	96139000	- Parts.	10%	“
96.14	96140000	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof.		
		- Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof:		
	96140010	--- Pipes and pipe bowls	10%	Kg
	96140020	--- Cigarette holders	10%	“
	96140090	--- Other	10%	“
96.15		Combs, hair-slides and the like; hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading 85.16, and part thereof.		
		- Combs, hair-slides and the like:		
	96151100	-- Of hard rubber or plastics	3%	“
	96151900	-- Other	3%	“
	96159000	- Other	3%	“
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.		
	96161000	- Scent sprays and similar toilet sprays, and mounts and heads therefore	10%	“
	96162000	- Powder-puffs and pads for the application of cosmetics or toilet preparations	10%	“
96.17	96170000	Vacuum flasks and other vacuum vessels, complete; parts thereof other than glass inners.	3%	“
96.18	96180000	Tailors' dummies and other lay figures; automata and other animated displays used for shop window-dressing.	3%	“
96.19	96190000	Sanitary towels (pads) and tampons, napkins (diapers), napkin liners and similar articles, of any material.	3%	“
96.20	96200000	Monopods, bipods, tripods and similar articles.”	10%	“

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. Heading 97.01 does not apply to mosaics that are mass-produced reproductions, casts or works of conventional craftsmanship of a commercial character, even if these articles are designed or created by artists.
3. For the purposes of heading 97.02, 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.
4. Heading 97.03 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.
5. (a) Subject to Notes 1 to 4 above, articles of this Chapter are to be classified in this Chapter and not in any other Chapter or the Nomenclature.
- (B) Heading 97.06 does not apply to articles of the preceding headings of this Chapter.
6. 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 No.	H.S. Code	DESCRIPTION	Rate	St. U
97.01		Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 49.06 and other than hand-painted or hand-decorated manufactured articles; collages mosaics and similar decorative plaques.		
	97011000	- Paintings, drawings and pastels	10%	Kg
		- Of an age exceeding 100 years:		
	97012100	-- Paintings, drawings and pastels	10%	"
	97012200	-- Mosaics	10%	"
	97012900	-- Other	10%	"
	97019000	- Other:		
	97019100	-- Paintings, drawings and pastels	10%	"
	97019200	-- Mosaics	10%	"
	97019900	-- Other	10%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
97.02	97021000 97029000	Original engravings, prints and lithographs : - Of an age exceeding 100 years - Other	10% 10%	Kg “
97.03	97031000 97039000	Original sculptures and statuary, in any material : - Of an age exceeding 100 years - Other	10% 10%	“ “
97.04	97040000	Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper), and the like, used, or if unused, other than those of heading 49.07.	10%	“
97.05	97051000 97052100 97052200 97052900 97053100 97053900	Collections and collectors' pieces of archaeological, ethnographic, historical, zoological, botanical, mineralogical, anatomical, paleontological or numismatic interest. - Collections and collectors' pieces of archaeological, ethnographic or historical interest - Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical or paleontological interest : -- Human specimens and parts thereof -- Extinct or endangered species and parts thereof -- Other - Collections and collectors' pieces of numismatic interest : -- Of an age exceeding 100 years -- Other	10% 10% 10% 10% 10% 10%	“ “ “ “ “ “
97.06	97061000 97069000	Antiques of an age exceeding 100 years. - Of an age exceeding 250 years - Other:	10% 10%	“ “