LEGAL NOTICE NO. 22

REPUBLIC OF TRINIDAD AND TOBAGO

THE CUSTOMS ACT, CHAP. 78:01

ORDER

MADE BY THE PRESIDENT UNDER SECTION 8 OF THE CUSTOMS ACT

THE CUSTOMS (COMMON EXTERNAL TARIFF) ORDER, 2007

Citation

1. This Order may be cited as the Customs (Common External Tariff) Order, 2007.

Commencement

2. This Order comes into effect on February 1, 2007.

First Schedule amended

3. The First Schedule to the Customs Act is repealed and the following Schedule is substituted:

"FIRST SCHEDULE

ABBREVIATIONS AND SYMBOLS

AC	alternating current
ASTM	American Society for Testing Materials
Bq	becquerel
^0C	degree(s) Celsius
cc	cubic centimetre(s)
cg	centigram(s)
cm	centimetre(s)
cm^2	square centimetre(s)
cm^3	cubic centimetre(s)
cN	centinewton(s)
360^0	360 degrees
DC	direct current
g	gram(s)
g.v.w.	gross vehicle weight
Hz	hertz
IR	infra-red
kcal	kilocalorie(s)
kg	kilogram(s)
kgf	kilogram force
kN	kilonewton(s)
kPa	kilopascal(s)
kV	kilovolt(s)
kVA	kilovolt(s)-ampere(s)
kvar	kilovolt(s)-ampere(s)-reactive
kW	kilowatt(s)
kWh	kilowatt hour(s)
l	litre(s)
m-	meta-
m^2	square metre(s)
m^3	cubic metre(s)
µCi	microcurie
mg	milligram(s)
mm	millimetre(s)
mN	millinewton(s)
MPa	megapascal(s)
N	newton(s)
No.	number

o-	ortho-
p-	para
t	tonne(s)
PVC	polyvinyl chloride
r.p.m.	revolutions per minute
u	pieces/items
u(jeu/pack)	packs
UV	ultra-violet
V	volt(s)
vol.	volume
W	watt(s)
%	percent
x^o	x degree(s)
2u	pairs
12u	dozens
1,000u	thousands of pieces/items

Examples

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

LIST OF TITLES OF SECTIONS AND CHAPTERS

SECTION I

LIVE ANIMALS; ANIMAL PRODUCTS

Section Notes

Chapters

1. Live animals.

2. Meat and edible meat offal.

3. Fish and crustaceans, molluscs and other aquatic invertebrates.

4. Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included.

5. Products of animal origin, not elsewhere specified or included.

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SECTION II

VEGETABLE PRODUCTS

Section Note

Chapters

6. Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage.

7. Edible vegetables and certain roots and tubers.

8. Edible fruit and nuts; peel of citrus fruit or melons.

9. Coffee, tea, maté and spices.

10. Cereals.

11. Products of the milling industry; malt; starches; inulin; wheat gluten.

12. Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder.

13. Lac; gums, resins and other vegetable saps and extracts.

14. Vegetable plaiting materials; vegetable products not elsewhere specified or included.

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SECTION III

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

Chapters

15. Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes.

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SECTION IV

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

Section Note

Chapters

16. Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates .

17. Sugars and sugar confectionery.

18. Cocoa and cocoa preparations.

19. Preparations of cereals, flour, starch or milk; pastrycooks' products.

20. Preparations of vegetables, fruit, nuts or other parts of plants.

21. Miscellaneous edible preparations.

22. Beverages, spirits and vinegar.

23. Residues and waste from the food industries; prepared animal fodder.

24. Tobacco and manufactured tobacco substitutes.

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SECTION V

MINERAL PRODUCTS

Chapters

25. Salt; sulphur; earths and stone; plastering materials, lime and cement.

26. Ores, slag and ash.

27. Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes.

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SECTION VI

PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES

Section Notes

Chapters

28. Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes.

29. Organic chemicals.

30. Pharmaceutical products.

31. Fertilisers.

32. Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks.

33. Essential oils and resinoids; perfumery, cosmetic or toilet preparations.

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.

35. Albuminoidal substances; modified starches; glues; enzymes.

36. Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations.

37. Photographic or cinematographic goods.

38. Miscellaneous chemical products.

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SECTION VII

PLASTICS AND ARTICLES THEREOF; RUBBER AND ARTICLES THEREOF

Section Notes

Chapters

39. Plastics and articles thereof.

40. Rubber and articles thereof.

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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)

Chapters

41. Raw hides and skins (other than furskins) and leather.

42. Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut).

43. Furskins and artificial fur; manufactures thereof.

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SECTION IX

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

Chapters

44. Wood and articles of wood; wood charcoal.

45. Cork and articles of cork.

46. Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork.

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SECTION X

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

Chapters

47. Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard.

48. Paper and paperboard; articles of paper pulp, of paper or of paperboard.

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

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SECTION XI

TEXTILES AND TEXTILE ARTICLES

Section Notes

Chapters

50. Silk.

51. Wool, fine or coarse animal hair; horsehair yarn and woven fabric.

52. Cotton.

53. Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn.

54. Man-made filaments; strip and the like of man-made textile materials.

55. Man-made staple fibres.

56. Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof.

57. Carpets and other textile floor coverings.

58. Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery.

59. Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use.

60. Knitted or crocheted fabrics.

61. Articles of apparel and clothing accessories, knitted or crocheted.

62. Articles of apparel and clothing accessories, not knitted or crocheted.

63. Other made up textile articles; sets; worn clothing and worn textile articles; rags.

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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

Chapters

64. Footwear, gaiters and the like; parts of such articles.

65. Headgear and parts thereof.

66. Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof.

67. Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair.

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SECTION XIII

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

Chapters

68. Articles of stone, plaster, cement, asbestos, mica or similar materials.

69. Ceramic products.

70. Glass and glassware.

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SECTION XIV

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

Chapter

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

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SECTION XV

BASE METALS AND ARTICLES OF BASE METAL

Section Notes

Chapters

72. Iron and steel.

73. Articles of iron or steel.

74. Copper and articles thereof.

75. Nickel and articles thereof.

76. Aluminium and articles thereof.

77. *(Reserved for possible future use in the Harmonised System).*

78. Lead and articles thereof.

79. Zinc and articles thereof.

80. Tin and articles thereof.

81. Other base metals; cermets; articles thereof.

82. Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal.

83. Miscellaneous articles of base metal.

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SECTION XVI

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

Section Notes

Chapters

84. Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof.

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.

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SECTION XVII

VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT

Section Notes

Chapters

86. Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds.

87. Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof.

88. Aircraft, spacecraft, and parts thereof.

89. Ships, boats and floating structures.

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SECTION XVIII

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

Chapters

90. Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof.

91. Clocks and watches and parts thereof.

92. Musical instruments; parts and accessories of such articles.

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SECTION XIX

ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF

Chapter

93. Arms and ammunition; parts and accessories thereof.

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SECTION XX

MISCELLANEOUS MANUFACTURED ARTICLES

Chapters

94. Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings.

95. Toys, games and sports requisites; parts and accessories thereof.

96. Miscellaneous manufactured articles.

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SECTION XXI

WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES

Chapters

97. Works of art, collectors' pieces and antiques.

98. Other special transactions.

99. *(Reserved for special uses by Contracting Parties)*

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GENERAL RULES FOR THE INTERPRETATION OF THE HARMONISED SYSTEM

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

1. The titles of Sections, Chapters and sub-Chapters are provided for ease of reference only; for legal purposes, classification shall be determined according to the terms of the headings and any relative Section or Chapter Notes and, provided such headings or Notes do not otherwise require, according to the following provisions:

2. (a) Any reference in a heading to an article shall be taken to include a reference to that article incomplete or unfinished, provided that, as presented, the incomplete or unfinished article has the essential character of the complete or finished article. It shall also be taken to include a reference to that article complete or finished (or falling to be classified as complete or finished by virtue of this Rule), presented unassembled or disassembled.

   (b) Any reference in a heading to a material or substance shall be taken to include a reference to mixtures or combinations of that material or substance with other materials or substances. Any reference to goods of a given material or substance shall be taken to include a reference to goods consisting wholly or partly of such material or substance. The classification of goods consisting of more than one material or substance shall be according to the principles of Rule 3.

3. When by application of Rule 2(b) or for any other reason, goods are, *prima facie*, classifiable under two or more headings, classification shall be effected as follows:

   (a) The heading which provides the most specific description shall be preferred to headings providing a more general description. However, when two or more headings each refer to part only of the materials or substances contained in mixed or composite goods or to part only of the items in a set put up for retail sale, those headings are to be regarded as equally specific in relation to those goods, even if one of them gives a more complete or precise description of the goods.

(b) Mixtures, composite goods consisting of different materials or made up of different components, and goods put up in sets for retail sale, which cannot be classified by reference to 3(a), shall be classified as if they consisted of the material or component which gives them their essential character, insofar as this criterion is applicable.

(c) When goods cannot be classified by reference to 3(a) or 3(b), they shall be classified under the heading which occurs last in numerical order among those which equally merit consideration.

4. Goods which cannot be classified in accordance with the above Rules shall be classified under the heading appropriate to the goods to which they are most akin.

5. In addition to the foregoing provisions, the following Rules shall apply in respect of the goods referred to therein:

(a) Camera cases, musical instrument cases, gun cases, drawing instrument cases, necklace cases and similar containers, specially shaped or fitted to contain a specific article or set of articles, suitable for long-term use and presented with the articles for which they are intended, shall be classified with such articles when of a kind normally sold therewith. This Rule does not, however, apply to containers which give the whole its essential character;

(b) Subject to the provisions of Rule 5(a) above, packing materials and packing containers presented with the goods therein shall be classified with the goods if they are of a kind normally used for packing such goods. However, this provision is not binding when such packing materials or packing containers are clearly suitable for repetitive use.

6. For legal purposes, the classification of goods in the subheadings of a heading shall be determined according to the terms of those subheadings and any related Subheading Notes and, *mutatis mutandis*, to the above Rules, on the understanding that only subheadings at the same level are comparable. For the purposes of this Rule the relative Section and Chapter Notes also apply, unless the context otherwise requires.

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SCHEDULE OF RATES

SECTION I

LIVE ANIMALS; ANIMAL PRODUCTS

Notes.

1. Any reference in this Section to a particular genus or species of an animal, except where the context otherwise requires, includes a reference to the young of that genus or species.

2. Except where the context otherwise requires, throughout the Nomenclature any reference to "dried" products also covers products which have been dehydrated, evaporated or freeze-dried.

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CHAPTER I

LIVE ANIMALS

Note.

1. This Chapter covers all live animals except:

   (a) Fish and crustaceans, molluscs and other aquatic invertebrates, of heading 03.01, 03.06 or 03.07;

   (b) Cultures of micro-organisms and other products of heading 30.02; and

   (c) Animals of heading 95.08.

CHAPTER 1 – *Continued*
LIVE ANIMALS – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
01.01	**Live horses, asses, mules and hinnies.**		
0101.10.00	Pure-bred breeding animals.....	Free	kg and u
0101.90.00	Other:		
0101.90.10	Race horses, not for breeding.....	2.5%	kg and u
0101.90.90	Other.....	40%	kg and u
01.02	**Live bovine animals**.		
0102.10.00	Pure-bred breeding animals:		
0102.10.10	Bulls.....	Free	kg and u
0102.10.20	Cows.....	Free	kg and u
0102.90.00	Other:		
0102.90.10	Bulls, for breeding.....	Free	kg and u
0102.90.20	Bulls, for rearing, weighing not more than 270 kg.....	Free	kg and u
0102.90.30	Other, bulls.....	40%	kg and u
0102.90.40	Cows, for breeding.....	Free	kg and u
0102.90.50	Cows, for rearing, weighing not more than 270 kg.....	Free	kg and u
0102.90.60	Other, cows.....	40%	kg and u
01.03	**Live swine.**		
0103.10.00	Pure-bred breeding animals.....	Free	kg and u
	Other:		
0103.91.00	Weighing less than 50 kg:		
0103.91.10	For breeding.....	Free	kg and u
0103.91.90	Other.....	40%	kg and u
0103.92.00	Weighing 50 kg or more:		
0103.92.10	For breeding.....	Free	kg and u
0103.92.90	Other.....	40%	kg and u

CHAPTER 1 – *Continued*
LIVE ANIMALS – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
01.04	**Live sheep and goats.**		
0104.10.00	Sheep:		
0104.10.10	For breeding……..	Free	kg and u
0104.10.20	For rearing……	40%	kg and u
0104.10.90	Other……..	40%	kg and u
0104.20.00	Goats:		
0104.20.10	For breeding……	Free	kg and u
0104.20.20	For rearing……	40%	kg and u
0104.20.90	Other……..	40%	kg and u
01.05	**Live poultry, that is to say, fowls of the species *Gallus domesticus,* ducks, geese, turkeys and guinea fowls.**		
	Weighing not more than 185 g:		
0105.11.00	Fowls of the species ***Gallus domesticus****:*		
0105.11.10	For breeding……	Free	kg and u
0105.11.20	For rearing……	40%	kg and u
0105.12.00	Turkeys:		
0105.12.10	For breeding……	Free	kg and u
0105.12.20	For rearing……	40%	kg and u
0105.19.00	Other:		
0105.19.10	For breeding……	Free	kg and u
0105.19.20	For rearing……..	40%	kg and u
0105.19.90	Other……	40%	kg and u
	Other:		
0105.94.00	Fowls of the species ***Gallus domesticus***:		
0105.94.10	Cocks for breeding……	Free	kg and u
0105.94.20	Cocks for rearing……	40%	kg and u
0105.94.30	Hens for breeding……	Free	kg and u
0105.94.40	Hens for rearing……..	40%	kg and u
0105.94.90	Other……	40%	kg and u

CHAPTER 1 – *Continued*
LIVE ANIMALS – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
0105.99.00	Other:		
0105.99.10	For breeding	Free	kg and u
0105.99.20	For rearing	40%	kg and u
0105.99.90	Other	40%	kg and u
01.06	**Other live animals.**		
	Mammals:		
0106.11.00	Primates:		
0106.11.10	Monkeys	40%	kg and u
0106.11.90	Other	40%	kg and u
0106.12.00	Whales, dolphins and porpoises (mammals of the order ***Cetacea***); manatees and dugongs (mammals of the order ***Sirenia***)	40%	kg and u
0106.19.00	Other	40%	kg and u
0106.20.00	Reptiles (including snakes and turtles):		
0106.20.10	Turtles	40%	kg and u
0106.20.90	Other	40%	kg and u
	Birds:		
0106.31.00	Birds of prey	40%	kg and u
0106.32.00	Psittaciformes (including parrots, parakeets, macaws and cockatoos)	40%	kg and u
0106.39.00	Other:		
0106.39.10	Pigeons	40%	kg and u
0106.39.90	Other birds	40%	kg and u
0106.90.00	Other:		
0106.90.10	Bees for breeding	Free	kg and u
0106.90.30	Dogs	40%	kg and u
0106.90.40	Cats	40%	kg and u
0106.90.90	Other	40%	kg and u

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CHAPTER 2

MEAT AND EDIBLE MEAT OFFAL

Note.

1. This Chapter does not cover:

   (a) Products of the kinds described in headings 02.01 to 02.08 or 02.10, unfit or unsuitable for human consumption;

   (b) Guts, bladders or stomachs of animals (heading 0504.00) or animal blood (heading 05.11 or 30.02); or

   (c) Animal fat, other than products of heading 0209.00.00 (Chapter 15).

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CHAPTER 2 - *Continued*
MEAT AND EDIBLE MEAT OFFAL – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
02.01	**Meat of bovine animals, fresh or chilled.**		
0201.10.00	Carcasses and half-carcasses.....	15%	kg
0201.20.00	Other cuts with bone in:		
0201.20.10	Brisket.....	15%	kg
0201.20.90	Other.....	15%	kg
0201.30.00	Boneless:		
0201.30.10	Tenderloin.....	15%	kg
0201.30.20	Sirloin.....	15%	kg
0201.30.30	Minced (Ground).....	15%	kg
0201.30.90	Other.....	15%	kg
02.02	**Meat of bovine animals, frozen**.		
0202.10.00	Carcasses and half-carcasses.....	10%	kg
0202.20.00	Other cuts with bone in:		
0202.20.10	Brisket.....	15%	kg
0202.20.90	Other.....	15%	kg
0202.30.00	Boneless:		
0202.30.10	Tenderloin.....	15%	kg
0202.30.20	Sirloin.....	15%	kg
0202.30.30	Minced (Ground).....	15%	kg
0202.30.90	Other.....	15%	kg
02.03	**Meat of swine, fresh chilled or frozen.**		
	Fresh or chilled:		
0203.11.00	Carcasses and half-carcasses.....	40%	kg
0203.12.00	Hams, shoulders and cuts thereof with bone in.....	40%	kg
0203.19.00	Other.....	40%	kg
	Frozen:		
0203.21.00	Carcasses and half-carcasses.....	30%	kg
0203.22.00	Hams, shoulders and cuts thereof with bone in.....	40%	kg
0203.29.00	Other.....	40%	kg
02.04	**Meat of sheep or goats, fresh, chilled or frozen**.		
0204.10.00	Carcasses and half-carcasses of lamb, fresh or chilled...	15%	kg
	Other meat of sheep, fresh or chilled:		

CHAPTER 2 - *Continued*
MEAT AND EDIBLE MEAT OFFAL – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
0204.21.00	Carcasses and half-carcasses.....	15%	kg
0204.22.00	Other cuts with bone in.....	15%	kg
0204.23.00	Boneless.....	15%	kg
0204.30.00	Carcasses and half-carcasses of lamb, frozen.....	10%	kg
	Other meat of sheep, frozen:		
0204.41.00	Carcasses and half-carcasses.....	15%	kg
0204.42.00	Other cuts with bone in.....	15%	kg
0204.43.00	Boneless.....	15%	kg
0204.50.00	Meat of goats.....	10%	kg
0205.00.00	**Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.....**	40%	kg
02.06	**Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen.**		
0206.10.00	Of bovine animals, fresh or chilled.....	5%	kg
	Of bovine animals, frozen:		
0206.21.00	Tongues.....	5%	kg
0206.22.00	Livers.....	5%	kg
0206.29.00	Other.....	5%	kg
0206.30.00	Of swine, fresh or chilled.....	5%	kg
	Of swine, frozen:		
0206.41.00	Livers.....	5%	kg
0206.49.00	Other:		
0206.49.10	Pig trotters.....	5%	kg
0206.49.90	Other.....	5%	kg
0206.80.00	Other, fresh or chilled.....	5%	kg
0206.90.00	Other, frozen.....	5%	kg
02.07	**Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen.**		
	Of fowls of the species ***Gallus domesticus***:		
0207.11.00	Not cut in pieces, fresh or chilled.....	40%	kg
0207.12.00	Not cut in pieces, frozen.....	40%	kg
0207.13.00	Cuts and offal, fresh or chilled.....	40%	kg
0207.14.00	Cuts and offal, frozen:		

CHAPTER 2 - *Continued*
MEAT AND EDIBLE MEAT OFFAL – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
0207.14.10	Backs and necks.....	40%	kg
0207.14.20	Wings.....	40%	kg
0207.14.30	Livers.....	40%	kg
0207.14.90	Other.....	40%	kg
	Of turkeys:		
0207.24.00	Not cut in pieces, fresh or chilled.....	40%	kg
0207.25.00	Not cut in pieces, frozen.....	40%	kg
0207.26.00	Cuts and offal, fresh or chilled.....	40%	kg
0207.27.00	Cuts and offal, frozen:		
0207.27.10	Backs, necks and wings.....	40%	kg
0207.27.90	Other.....	40%	kg
	Of ducks, geese or guinea fowls:		
0207.32.00	Not cut in pieces, fresh or chilled.....	40%	kg
0207.33.00	Not cut in pieces, frozen.....	40%	kg
0207.34.00	Fatty livers, fresh or chilled.....	40%	kg
0207.35.00	Other, fresh or chilled.....	40%	kg
0207.36.00	Other, frozen.....	40%	kg
02.08	**Other meat and edible meat offal, fresh, chilled or frozen.**		
0208.10.00	Of rabbits or hares.....	40%	kg
0208.30.00	Of primates.....	40%	kg and u
0208.40.00	Of whales, dolphins and porpoises (mammals of the order ***Cetacea***); of manatees and dugongs (mammals of the order ***Sirenia***).....	40%	kg
0208.50.00	Of reptiles (including snakes and turtles).....	40%	kg
0208.90.00	Other:		
0208.90.10	Edible meat offal.....	40%	kg
0208.90.20	Frogs' legs.....	40%	kg
0208.90.90	Other.....	40%	kg
0209.00.00	**Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked.....**	5%	kg

CHAPTER 2 - *Continued*
MEAT AND EDIBLE MEAT OFFAL – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
02.10	**Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal.**		
	Meat of swine:		
0210.11.00	Hams, shoulders and cuts thereof, with bone in.....	20%	kg
0210.12.00	Bellies (streaky) and cuts thereof:		
0210.12.10	Bacon.....	20%	kg
0210.12.90	Other.....	20%	kg
0210.19.00	Other:		
0210.19.10	Salted or in brine.....	5%	kg
0210.19.90	Other.....	20%	kg
0210.20.00	Meat of bovine animals:		
0210.20.10	Salted or in brine.....	5%	kg
0210.20.20	Dried	20%	kg
0210.20.30	Smoked.....	20%	kg
	Other, including edible flours and meals of meat or meat offal:		
0210.91.00	Of primates.....	20%	kg
0210.92.00	Of whales, dolphins and porpoises (mammals of the order ***Cetacea*****);** of manatees and dugongs (mammals of the order **S*irenia***).....	20%	kg
0210.93.00	Of reptiles (including snakes and turtles).....	20%	kg
0210.99.00	Other	20%	kg

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CHAPTER 3

FISH AND CRUSTACEANS, MOLLUSCS AND OTHER AQUATIC INVERTEBRATES

Notes.

1. This Chapter does not cover:

   (a) Mammals of heading 01.06;

   (b) Meat of mammals of heading 01.06 (heading 02.08 or 02.10);

   (c) Fish (including livers and roes thereof) or crustaceans, molluscs or other aquatic invertebrates, dead and unfit or unsuitable for human consumption by reason of either their species or their condition (Chapter 5); flours, meals or pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption (heading 23.01); 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.

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CHAPTER 3 – *Continued*
FISH AND CRUSTACEANS, MOLLUSCS
AND OTHER AQUATIC INVERTEBRATES – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
03.01	**Live Fish**		
0301.10.00	Ornamental fish:		
0301.10.10	For breeding.....	Free	kg and u
0301.10.90	Other.....	40%	kg and u
	Other live fish:		
0301.91.00	Trout **(*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster*) .....**	40%	kg
0301.92.00	Eels (***Anguilla spp***.).....	40%	kg
0301.93.00	Carp.....	40%	kg
0301.94.00	Bluefin tuna (***Thunnus thynnus***).....	40%	kg
0301.95.00	Southern bluefin tunas (***Thunnus maccoyii***)	40%	kg
0301.99.00	Other:		
0301.99.10	For breeding.....	Free	kg
0301.99.90	Other.....	40%	kg
03.02	**Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04**		
	Salmonidae, excluding livers and roes:		
0302.11.00	Trout **(*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus (chrysogaster*)**.....	40%	kg
0302.12.00	Pacific salmon (***Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus***), Atlantic salmon *(**Salmo salar***) and Danube salmon (***Hucho hucho***).....	40%	kg
0302.19.00	Other.....	40%	kg

CHAPTER 3 – *Continued*
FISH AND CRUSTACEANS, MOLLUSCS
AND OTHER AQUATIC INVERTEBRATES – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
	Flat fish (***Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scopthalmidae and Citharidae***), excluding livers and roes:		
0302.21.00	Halibut (***Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis)***	40%	kg
0302.22.00	Plaice (***Pleuronectes platessa***)	40%	kg
0302.23.00	Sole (***Solea spp***.).....	40%	kg
0302.29.00	Other.....	40%	kg
	Tunas (of the genus ***Thunnus***), skipjack or stripe-bellied bonito (***Euthynnus (Katsuwonus) pelamis***), excluding livers and roes :		
0302.31.00	Albacore or longfinned tunas (***Thunnus alalunga***):		
0302.31.10	For processing.....	Free	kg
0302.31.90	Other.....	40%	kg
0302.32.00	Yellowfin tunas (***Thunnus albacares***):		
0302.32.10	For processing.....	Free	kg
0302.32.90	Other.....	40%	kg
0302.33.00	Skipjack or stripe-bellied bonito.....	40%	kg
0302.34.00	Bigeye tunas *(**Thunnus obesus***).....	40%	kg
0302.35.00	Bluefin tunas (***Thunnus thynnus)***	40%	kg
0302.36.00	Southern bluefin tunas (***Thunnus maccoyii)***.....	40%	kg
0302.39.00	Other.....	40%	kg
0302.40.00	Herrings (***Clupea harengus, Clupea pallasii***), excluding livers and roes:		
0302.40.10	For processing.....	Free	kg
0302.40.90	Other.....	40%	kg
0302.50.00	Cod (***Gadus morhua, Gadus ogac, Gadus macrocephalus***), excluding livers and roes:		
0302.50.10	For processing.....	Free	kg
0302.50.90	Other.....	40%	kg
	Other fish, excluding livers and roes:		
0302.61.00	Sardines (***Sardina pilchardus, Sardinops spp***.), sardinella (***Sardinella spp***.), brisling or sprats (***Sprattus sprattus***):		
0302.61.10	For processing.....	Free	kg

CHAPTER 3 – *Continued*
FISH AND CRUSTACEANS, MOLLUSCS
AND OTHER AQUATIC INVERTEBRATES – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
0302.61.90	Other……	40%	kg
0302.62.00	Haddock (***Melanogrammus aeglefinus***):		
0302.62.10	For processing……	Free	kg
0302.62.90	Other……	40%	kg
0302.63.00	Coalfish (***Pollachius virens***)……	40%	kg
0302.64.00	Mackerel (***Scomber scombrus, Scomber australasicus, Scomber japonicus***):		
0302.64.10	For processing……	Free	kg
0302.64.90	Other……	40%	kg
0302.65.00	Dogfish and other sharks……	40%	kg
0302.66.00	Eels (***Anguilla spp***.)……	40%	kg
0302.67.00	Swordfish (***Xiphias gladius***)……	40%	kg
0302.68.00	Toothfish (***Dissostichus spp***.)……	40%	kg
0302.69.00	Other :		
0302.69.10	Alewives, saithe, pollock, and hake, for processing……	Free	kg
0302.69.20	Snapper, croaker, grouper, dolphin, banga-mary and sea trout……	40%	kg
0302.69.30	Flying fish……	40%	kg
0302.69.90	Other……	40%	kg
0302.70.00	Livers and roes……	40%	kg
03.03	**Fish, frozen, excluding fish fillets and other fish meat of heading 03.04**		
	Pacific salmon (***Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus***), excluding livers and roes:		
0303.11.00	Sockeye salmon (red salmon) (***Oncorhynchus nerka)***……	40%	kg
0303.19.00	Other……	40%	kg
	Other salmonidae, excluding livers and roes:		

CHAPTER 3 – *Continued*
FISH AND CRUSTACEANS, MOLLUSCS
AND OTHER AQUATIC INVERTEBRATES – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
0303.21.00	Trout (***Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae,Oncorhynchus apache and Oncorhynchus chrysogaster***).....	40%	kg
0303.22.00	Atlantic salmon (***Salmo salar)*** and Danube salmon (***Hucho hucho***).....	40%	kg
0303.29.00	Other.....	40%	kg
	Flat Fish (***Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scopthalmidae and Citharidae)***, excluding livers and roes:		
0303.31.00	Halibut (***Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis)***.....	40%	kg
0303.32.00	Plaice (***Pleuronectes platessa***).....	40%	kg
0303.33.00	Sole (***Solea spp***.).....	40%	kg
0303.39.00	Other.....	40%	kg
	Tunas (of the genus ***Thunnus***), skipjack or stripe-bellied bonito (***Euthynnus (Katsuwonus) pelamis***), excluding livers and roes:		
0303.41.00	Albacore or longfinned tunas (***Thunnus alalunga***):		
0303.41.10	For processing.....	Free	kg
0303.41.90	Other.....	40%	kg
0303.42.00	Yellowfin tunas (***Thunnus albacares***):		
0303.42.10	For processing.....	Free	kg
0303.42.90	Other.....	40%	kg
0303.43.00	Skipjack or stripe-bellied bonito.....	40%	kg
0303.44.00	Bigeye tunas (***Thunnus obesus)***.....	40%	kg
0303.45.00	Bluefin tunas (***Thunnus thynnus)***.....	40%	kg
0303.46.00	Southern bluefin tunas ***(Thunnus maccoyii)***.....	40%	kg
0303.49.00	Other.....	40%	kg
	Herrings (***Clupea harengus, Clupea pallasii***) and cod (***Gadus morhua, Gadus ogac, Gadus macrocephalus)***, excluding livers and roes:		
0303.51.00	Herrings (***Clupea harengus, Clupea pallasii):***		
0303.51.10	For processing.....	Free	kg

CHAPTER 3 – *Continued*
FISH AND CRUSTACEANS, MOLLUSCS
AND OTHER AQUATIC INVERTEBRATES – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
0303.51.90	Other.....	40%	kg
0303.52.00	Cod (***Gadus morhua, Gadus ogac, Gadus macrocephalus***):		
0303.52.10	For processing.....	Free	kg
0303.52.90	Other.....	40%	kg
	Swordfish (***Xiphias gladius)*** and toothfish (***Dissostichus spp)*** excluding livers and roes:		
0303.61.00	Swordfish (***Xiphias gladius)***:		
0303.61.10	For processing.....	Free	kg
0303.61.90	Other.....	40%	kg
0303.62.00	Toothfish (***Dissostichus spp)***:		
0303.62.10	For processing.....	Free	kg
0303.62.90	Other.....	40%	kg
	Other fish, excluding livers and roes:		
0303.71.00	Sardines (***Sardina pilchardus, Sardinops spp***.), Sardinella (***Sardinella spp.***), brisling or sprats (***Sprattus sprattus***):		
0303.71.10	For processing.....	Free	kg
0303.71.90	Other.....	40%	kg
0303.72.00	Haddock (***Melanogrammus aeglefinus***):		
0303.72.10	For processing.....	Free	kg
0303.72.90	Other.....	40%	kg
0303.73.00	Coalfish (***Pollachius virens***).....	40%	kg
0303.74.00	Mackerel (***Scomber scombrus, Scomber australasicus, Scomber japonicus***):		
0303.74.10	For processing.....	Free	kg
0303.74.90	Other.....	40%	kg
0303.75.00	Dogfish and other sharks.....	40%	kg
0303.76.00	Eels (***Anguilla spp***.).....	40%	kg
0303.77.00	Sea bass (***Dicentrarchus labrax, Dicentrarchus punctatus)***.....	40%	kg
0303.78.00	Hake (***Merluccius spp., Urophycis spp***.):		
0303.78.10	For processing.....	Free	kg
0303.78.90	Other.....	40%	kg
0303.79.00	Other:		
0303.79.10	Alewives, saithe, pollock, and hake, for processing...	Free	kg

CHAPTER 3 – *Continued*
FISH AND CRUSTACEANS, MOLLUSCS
AND OTHER AQUATIC INVERTEBRATES – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
0303.79.20	Snapper, croaker, grouper, dolphin, banga-mary and sea trout.....	40%	kg
0303.79.30	Flying fish.....	40%	kg
0303.79.90	Other.....	40%	kg
0303.80.00	Livers and roes:		
0303.80.10	Livers.....	40%	kg
0303.80.20	Roes.....	40%	kg
03.04	**Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.**		
	Fresh or chilled		
0304.11.00	Swordfish (***Xiphias gladius***).....	40%	kg
0304.12.00	Toothfish (***Dissostichus spp***).....	40%	kg
0304.19.00	Other:		
0304.19.10	Fillets of flying fish.....	40%	kg
0304.19.90	Other.....	40%	kg
	Frozen fillets:		
0304.21.00	Swordfish (***Xiphias gladius***).....	40%	kg
0304.22.00	Toothfish (***Dissostichus spp***).....	40%	kg
0304.29.00	Other:		
0304.29.10	Flying fish.....	40%	kg
0304.29.90	Other.....	40%	kg
	Other:		
0304.91.00	Swordfish (***Xiphias gladius***).....	40%	kg
0304.92.00	Toothfish (***Dissostichus spp***).....	40%	kg
0304.99.00	Other.....	40%	kg
03.05	**Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption.**		

CHAPTER 3 – *Continued*
FISH AND CRUSTACEANS, MOLLUSCS
AND OTHER AQUATIC INVERTEBRATES – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
0305.10.00	Flours, meals and pellets of fish, fit for human consumption……..	20%	kg
0305.20.00	Livers and roes of fish, dried, smoked, salted or in brine……..	20%	kg
0305.30.00	Fish fillets, dried, salted or in brine, but not smoked….	20%	kg
	Smoked fish, including fillets:		
0305.41.00	Pacific salmon (***Oncorhynchus nerka, Oncorhynchus gorbuscha,Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus***), Atlantic salmon (***Salmo salar***) and Danube salmon (***Hucho hucho***).....	20%	kg
0305.42.00	Herrings (***Clupea harengus, Clupea pallasii***)…….....	Free	kg
0305.49.00	Other:		
0305.49.10	Cod, mackerel and alewives……	30%	kg
0305.49.90	Other……	20%	kg
	Dried fish, whether or not salted but not smoked:		
0305.51.00	Cod (***Gadus morhua, Gadus ogac, Gadus macrocephalus***)……	Free	kg
0305.59.00	Other:		
0305.59.10	Mackerel……..	Free	kg
0305.59.20	Herring, alewives, saithe, pollock, haddock and hake……..	Free	kg
0305.59.90	Other……	20%	kg
	Fish, salted but not dried or smoked and fish in brine:		
0305.61.00	Herrings (***Clupea harengus, Clupea pallasii***)……..	Free	kg
0305.62.00	Cod (***Gadus morhua,Gadus ogac, Gadus macrocephalus***)……..	Free	kg
0305.63.00	Anchovies (***Engraulis spp.***)……	20%	kg
0305.69.00	Other:		
0305.69.10	Mackerel……..	25%	kg
0305.69.20	Alewives, saithe, pollock, haddock and hake……	25%	kg
0305.69.90	Other……	20%	kg

CHAPTER 3 – *Continued*
FISH AND CRUSTACEANS, MOLLUSCS
AND OTHER AQUATIC INVERTEBRATES – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
03.06	**Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption.**		
	Frozen:		
0306.11.00	Rock lobster and other sea crawfish (***Palinurus spp., Panulirus spp., Jasus spp***.).....	40%	kg
0306.12.00	Lobsters (***Homarus spp.)***.....	40%	kg
0306.13.00	Shrimps and prawns.....	40%	kg
0306.14.00	Crabs.....	40%	kg
0306.19.00	Other, including flours, meals and pellets of crustaceans, fit for human consumption:		
0306.19.10	Conch.....	40%	kg
0306.19.20	Other crustaceans.....	40%	kg
0306.19.90	Other.....	40%	kg
	Not frozen:		
0306.21.00	Rock lobster and other sea crawfish (***Palinurus spp., Panulirus spp***., ***Jasus spp.):***		
0306.21.10	Live, for breeding or rearing.....	Free	kg
0306.21.90	Other.....	40%	kg
0306.22.00	Lobsters (***Homarus spp.):***		
0306.22.10	Live, for breeding or rearing.....	Free	kg
0306.22.90	Other.....	40%	kg
0306.23.00	Shrimps and prawns:		
0306.23.10	Live, for breeding or rearing.....	Free	kg
0306.23.20	Cultured.....	40%	kg
0306.23.30	Wild.....	40%	kg
0306.24.00	Crabs.....	40%	kg
0306.29.00	Other, including flours, meals and pellets of crustaceans, fit for human consumption:		
0306.29.10	Live, for breeding or rearing.....	Free	kg
0306.29.20	Conch.....	40%	kg
0306.29.90	Other.....	40%	kg

CHAPTER 3 – *Continued*
FISH AND CRUSTACEANS, MOLLUSCS
AND OTHER AQUATIC INVERTEBRATES – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
03.07	**Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption.**		
0307.10.00	Oysters:		
0307.10.10	For breeding or rearing.....	Free	kg
0307.10.90	Other.....	40%	kg
	Scallops, including queen scallops, of the genera ***Pecten, Chlamys or Placopecten***:		
0307.21.00	Live, fresh or chilled.....	40%	kg
0307.29.00	Other.....	40%	kg
	Mussels (***Mytilus spp., Perna spp***.):		
0307.31.00	Live, fresh or chilled.....	40%	kg
0307.39.00	Other.....	40%	kg
	Cuttle fish (***Sepia officinalis, Rossia macrosoma, Sepiola spp***.) and squid (***Ommastrephes spp., Loligo spp., Nototodarus spp., Sepioteuthis spp***.):		
0307.41.00	Live, fresh or chilled.....	40%	kg
0307.49.00	Other.....	40%	kg
	Octopus (***Octopus spp***.):		
0307.51.00	Live, fresh or chilled.....	40%	kg
0307.59.00	Other.....	40%	kg
0307.60.00	Snails, other than sea snails.....	40%	kg
	Other, including flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption:		
0307.91.00	Live, fresh or chilled:		
0307.91.10	Live, for breeding or rearing.....	Free	kg
0307.91.90	Other.....	40%	kg
0307.99.00	Other:		
0307.99.10	Sea-eggs.....	40%	kg
0307.99.90	Other.....	40%	kg

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CHAPTER 4

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

Notes.

1. The expression "milk" means full cream milk or partially or completely skimmed milk.

2. For the purposes of heading 04.05:

   (a) The term "butter" means natural butter, whey butter or recombined butter (fresh, salted or rancid, including canned butter) derived exclusively from milk, with a milkfat content of 80% or more but not more than 95% by weight, a maximum milk solids-not-fat content of 2% by weight and a maximum water content of 16% by weight. Butter does not contain added emulsifiers, but may contain sodium chloride, food colours, neutralising salts and cultures of harmless lactic-acid-producing bacteria.

   (b) The expression "dairy spreads" means a spreadable emulsion of the water-in-oil type, containing milkfat as the only fat in the product, with a milkfat content of 39% or more but less than 80% by weight.

3. Products obtained by the concentration of whey and with the addition of milk or milkfat are to be classified as cheese in heading 04.06 provided that they have the three following characteristics:

   (a) a milkfat content, by weight of the dry matter, of 5% or more;

   (b) a dry matter content, by weight, of at least 70% but not exceeding 85%; and

   (c) they are moulded or capable of being moulded.

4. This Chapter does not cover:

   (a) Products obtained from whey, containing by weight more than 95% lactose, expressed as anhydrous lactose calculated on the dry matter (heading 17.02); or

   (b) Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter) (heading 35.02) or globulins (heading 3504.00.00).

Subheading Notes.

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

2. For the purposes of subheading 0405.10.00 the term "butter" does not include dehydrated butter or ghee (subheading 0405.90.00).

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CHAPTER 4 -*Continued*
DAIRY PRODUCE; BIRDS' EGGS; NATURAL HONEY;
EDIBLE PRODUCTS OF ANIMAL ORIGIN,
NOT ELSEWHERE SPECIFIED OR INCLUDED – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
04.01	**Milk and cream, not concentrated nor containing added sugar or other sweetening matter.**		
0401.10.00	Of a fat content, by weight, not exceeding 1%.....	40%	kg
0401.20.00	Of a fat content, by weight, exceeding 1% but not exceeding 6%.....	40%	kg
0401.30.00	Of a fat content, by weight, exceeding 6%.....	40%	kg
04.02	**Milk and cream, concentrated or containing added sugar or other sweetening matter.**		
0402.10.00	In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5%.....	5%	kg
	In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5%:		
0402.21.00	Not containing added sugar or other sweetening matter.....	5%	kg
0402.29.00	Other.....	5%	kg
	Other:		
0402.91.00	Not containing added sugar or other sweetening matter.....	15%	kg
0402.99.00	Other:		
0402.99.10	Condensed milk.....	15%	kg
0402.99.90	Other.....	20%	kg
04.03	**Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa.**		
0403.10.00	Yogurt.....	20%	kg
0403.90.00	Other.....	10%	kg

CHAPTER 4 -*Continued*
DAIRY PRODUCE; BIRDS' EGGS; NATURAL HONEY;
EDIBLE PRODUCTS OF ANIMAL ORIGIN,
NOT ELSEWHERE SPECIFIED OR INCLUDED – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
04.04	**Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included.**		
0404.10.00	Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter….	Free	kg
0404.90.00	Other……	Free	kg
04.05	**Butter and other fats and oils derived from milk; dairy spreads.**		
0405.10.00	Butter:		
0405.10.10	Fresh Butter……..	10%	kg
0405.10.20	Salted Butter ……...	10%	kg
0405.20.00	Dairy spreads……	20%	kg
0405.90.00	Other:		
0405.90.10	Butter fat and butter oil……..…	Free	kg
0405.90.20	Ghee ……	10%	kg
0405.90.90	Other ……..……..	10%	kg
04.06	**Cheese and curd.**		
0406.10.00	Fresh (unripened or uncured) cheese, including whey cheese, and curd……	5%	kg
0406.20.00	Grated or powdered cheese, of all kinds……...	5%	kg
0406.30.00	Processed cheese, not grated or powdered……	5%	kg
0406.40.00	Blue-veined cheese and other cheese containing veins produced by ***Pennicillium roqueforti***.....	5%	kg
0406.90.00	Other cheese……..	5%	kg

CHAPTER 4 -*Continued*
DAIRY PRODUCE; BIRDS' EGGS; NATURAL HONEY;
EDIBLE PRODUCTS OF ANIMAL ORIGIN,
NOT ELSEWHERE SPECIFIED OR INCLUDED – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
0407.00.00	**Birds' eggs, in shell, fresh, preserved or cooked.**		
0407.00.10	Hatching eggs, for breeder flock……..	Free	kg
0407.00.20	Hatching eggs, not for breeder flock……	Free	kg
0407.00.30	Other fresh eggs……	40%	kg
0407.00.90	Other……..	40%	kg
04.08	**Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter.**		
	Egg yolks:		
0408.11.00	Dried……	40%	kg
0408.19.00	Other……	40%	kg
	Other:		
0408.91.00	Dried……	40%	kg
0408.99.00	Other……	40%	kg
0409.00.00	**Natural honey……**	40%	kg
0410.00.00	**Edible products of animal origin, not elsewhere specified or included……**	40%	kg

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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 0501.00.00, the sorting of hair by length (provided the root ends and tip ends respectively are not arranged together) shall be deemed not to constitute working.

3. Throughout the Nomenclature, elephant, hippopotamus, walrus, narwhal and wild boar tusks, rhinoceros horns and the teeth of all animals are regarded as "ivory".

4. Throughout the Nomenclature, the expression "horsehair" means hair of the manes or tails of equine or bovine animals.

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CHAPTER 5 - *Continued*
PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED - *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
0501.00.00	**Human hair, unworked, whether or not washed or scoured; waste of human hair…….……**	Free	kg
05.02	**Pigs', hogs', or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair.**		
0502.10.00	Pigs', hogs' or boars' bristles and hair and waste thereof..	Free	kg
0502.90.00	Other……...	Free	kg
[05.03]			
0504.00	**Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried and smoked.**		
0504.00.10	Tripe……..	Free	kg
0504.00.20	Sausage casings……..	Free	kg
0504.00.90	Other……..	Free	kg
05.05	**Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers.**		
0505.10.00	Feathers of a kind used for stuffing; down……	Free	kg
0505.90.00	Other……...	Free	kg
05.06	**Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products.**		
0506.10.00	Ossein and bones treated with acid……..……...	Free	kg

CHAPTER 5 - *Continued*
PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED - *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
0506.90.00	Other.....	Free	kg
05.07	**Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products.**		
0507.10.00	Ivory; ivory powder and waste.....	Free	kg
0507.90.00	Other.....	Free	kg
0508.00.00	**Coral and 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.....**	Free	kg
[05.09]			
0510.00.00	**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.....**	Free	kg
05.11	**Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption.**		
0511.10.00	Bovine semen.....	Free	kg
	Other:		
0511.91.00	Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3:		
0511.91.10	Fish waste.....	Free	kg
0511.91.90	Other.....	Free	kg

CHAPTER 5 - *Continued*
PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED - *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
0511.99.00	Other……..	Free	kg

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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.

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CHAPTER 6

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

Notes.

1. Subject to the second part of heading 06.01, this Chapter covers only live trees and goods (including seedling vegetables) of a kind commonly supplied by nursery gardeners or florists for planting or for ornamental use; nevertheless it does not include potatoes, onions, shallots, garlic or other products of Chapter 7.

2. Any reference in heading 06.03 or 06.04 to goods of any kind shall be construed as including a reference to bouquets, floral baskets, wreaths and similar articles made wholly or partly of goods of that kind, account not being taken of accessories of other materials. However, these headings do not include collages or similar decorative plaques of heading 97.01.

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CHAPTER 6 - *Continued*
LIVE TREES AND OTHER PLANTS; BULBS, ROOTS AND THE LIKE; CUT FLOWERS AND ORNAMENTAL FOLIAGE – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
06.01	**Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading 12.12.**		
0601.10.00	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant……	Free	kg and u
0601.20.00	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots:		
0601.20.10	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower……	Free	kg and u
0601.20.20	Chicory plants……	Free	kg and u
0601.20.90	Other……	Free	kg and u
06.02	**Other live plants (including their roots), cuttings and slips; mushroom spawn.**		
0602.10.00	Unrooted cuttings and slips……..	Free	kg and u
0602.20.00	Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts……	Free	kg and u
0602.30.00	Rhododendrons and azaleas, grafted or not……..	Free	kg and u
0602.40.00	Roses, grafted or not……	Free	kg and u
0602.90.00	Other:		
0602.90.10	Banana plants……..	15%	kg
0602.90.20	Coconut plants……	15%	kg
0602.90.30	Cocoa plants……	15%	kg
0602.90.40	Citrus plants……	15%	kg
0602.90.90	Other……	Free	kg
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:		

CHAPTER 6 - *Continued*
LIVE TREES AND OTHER PLANTS; BULBS, ROOTS AND THE LIKE; CUT FLOWERS AND ORNAMENTAL FOLIAGE – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
0603.11.00	Roses.....	40%	kg
0603.12.00	Carnations.....	40%	kg
0603.13.00	Orchids.....	40%	kg
0603.14.00	Chrysanthemums.....	40%	kg
0603.19.00	Other:		
0603.19.10	Anthuriums.....	40%	kg
0603.19.20	Ginger lilies.....	40%	kg
0603.19.30	Gerberas.....	40%	kg
0603.19.40	Heliconias (***Heliconia spp.***).....	40%	kg
0603.19.90	Other.....	40%	kg
0603.90.00	Other.....	40%	kg
06.04	**Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.**		
0604.10.00	Mosses and lichens.....	40%	kg
	Other:		
0604.91.00	Fresh.....	40%	kg
0604.99.00	Other.....	40%	kg

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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).

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CHAPTER 7 - *Continued*
EDIBLE VEGETABLES AND CERTAIN ROOTS AND TUBERS – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
07.01	**Potatoes, fresh or chilled.**		
0701.10.00	Seed……	Free	kg
0701.90.00	Other……..	Free	kg
0702.00.00	**Tomatoes, fresh or chilled……**	40%	kg
07.03	**Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.**		
0703.10.00	Onions and shallots:		
0703.10.10	Onions……..	Free	kg
0703.10.20	Shallots (eschallots)……..	40%	kg
0703.20.00	Garlic……	Free	kg
0703.90.00	Leeks and other alliaceous vegetables…	40%	kg
07.04	**Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.**		
0704.10.00	Cauliflowers and headed broccoli:		
0704.10.10	Cauliflowers……..	40%	kg
0704.10.90	Other……..	40%	kg
0704.20.00	Brussels sprouts……..	40%	kg
0704.90.00	Other:		
0704.90.10	Cabbages……..	40%	kg
0704.90.90	Other……..	40%	kg
07.05	**Lettuce (*Lactuca stavia*) and chicory (*Chichorium spp.*), fresh or chilled.**		
	Lettuce:		
0705.11.00	Cabbage lettuce (head lettuce)……..	40%	kg
0705.19.00	Other……	40%	kg
	Chicory:		
0705.21.00	Witloof chicory (***Chichorium intybus var. foliosum***)……..	40%	kg

CHAPTER 7 - *Continued*
EDIBLE VEGETABLES AND CERTAIN ROOTS AND TUBERS – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
0705.29.00	Other.....	40%	kg
07.06	**Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.**		
0706.10.00	Carrots and turnips:		
0706.10.10	Carrots.....	40%	kg
0706.10.90	Other.....	40%	kg
0706.90.00	Other:		
0706.90.10	Beets.....	40%	kg
0706.90.90	Other.....	40%	kg
0707.00	**Cucumbers and gherkins, fresh or chilled.**		
0707.00.10	Cucumbers.....	40%	kg
0707.00.20	Gherkins.....	40%	kg
07.08	**Leguminous vegetables, shelled or unshelled, fresh or chilled.**		
0708.10.00	Peas (***Pisum Sativum***):		
0708.10.10	Pigeon peas.....	40%	kg
0708.10.20	Blackeye peas.....	40%	kg
0708.10.90	Other.....	40%	kg
0708.20.00	Beans (***Vigna spp***, ***Phaseolus spp***.):		
0708.20.10	String beans.....	40%	kg
0708.20.20	Bora (bodi) beans (***Vigna spp***.).....	40%	kg
0708.20.90	Other.....	40%	kg
0708.90.00	Other leguminous vegetables.....	40%	kg
07.09	**Other vegetables, fresh or chilled.**		
0709.20.00	Asparagus.....	40%	kg
0709.30.00	Aubergines (egg-plants).....	40%	kg

CHAPTER 7 - *Continued*
EDIBLE VEGETABLES AND CERTAIN ROOTS AND TUBERS – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
0709.40.00	Celery other than celeriac.....	40%	kg
	Mushrooms and truffles:		
0709.51.00	Mushrooms of the genus ***Agaricus***.....	40%	kg
0709.59.00	Other.....	40%	kg
0709.60.00	Fruits of the genus ***Capsicum*** or of the genus ***Pimenta:***		
0709.60.10	Sweet peppers.....	40%	kg
0709.60.90	Other.....	40%	kg
0709.70.00	Spinach, New Zealand spinach and orache spinach (garden spinach).....	40%	kg
0709.90.00	Other:		
0709.90.10	Zucchini.....	40%	kg
0709.90.20	Ochroes.....	40%	kg
0709.90.30	Pumpkins.....	40%	kg
0709.90.40	Sweet corn (corn on the cob).....	40%	kg
0709.90.90	Other.....	40%	kg
07.10	**Vegetables (uncooked or cooked by steaming or boiling in water), frozen.**		
0710.10.00	Potatoes.....	Free	kg
	Leguminous vegetables, shelled or unshelled:		
0710.21.00	Peas (***Pisum Sativum***):		
0710.21.10	Garden peas for use in industry.....	Free	kg
0710.21.20	Other peas for use in industry.....	Free	kg
0710.21.90	Other.....	40%	kg
0710.22.00	Beans (***Vigna spp., Phaseolus spp***.):		
0710.22.10	String beans, for use in industry.....	Free	kg
0710.22.20	Other beans for use in industry.....	Free	kg
0710.22.90	Other.....	40%	kg
0710.29.00	Other:		
0710.29.10	For use in industry.....	Free	kg
0710.29.90	Other.....	40%	kg

CHAPTER 7 - *Continued*
EDIBLE VEGETABLES AND CERTAIN ROOTS AND TUBERS – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
0710.30.00	Spinach, New Zealand spinach and orache spinach (garden spinach):		
0710.30.10	For use in industry.....	Free	kg
0710.30.90	Other.....	40%	kg
0710.40.00	Sweet corn:		
0710.40.10	For use in industry.....	Free	kg
0710.40.90	Other.....	40%	kg
0710.80.00	Other vegetables:		
0710.80.10	Beets, for use in industry.....	Free	kg
0710.80.20	Beets, other.....	40%	kg
0710.80.30	Carrots, for use in industry.....	Free	kg
0710.80.40	Carrots, other.....	40%	kg
0710.80.80	Other, for use in industry.....	Free	kg
0710.80.90	Other.....	40%	kg
0710.90.00	Mixtures of vegetables:		
0710.90.10	For use in industry.....	Free	kg
0710.90.90	Other.....	40%	kg
07.11	**Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.**		
0711.20.00	Olives.....	Free	kg
0711.40.00	Cucumbers and gherkins.....	Free	kg
	Mushrooms and truffles:		
0711.51.00	Mushrooms of the genus ***Agaricus***.....	Free	kg
0711.59.00	Other.....	Free	kg
0711.90.00	Other vegetables; mixtures of vegetables.....	Free	kg
07.12	**Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.**		

CHAPTER 7 - *Continued*
EDIBLE VEGETABLES AND CERTAIN ROOTS AND TUBERS – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
0712.20.00	Onions	Free	kg
	Mushrooms, wood ears (***Auricularia spp.)***, jelly fungi (***Tremella spp.)*** and truffles:		
0712.31.00	Mushrooms of the genus ***Agaricus***	Free	kg
0712.32.00	Wood ears (***Auricularia spp.)***	Free	kg
0712.33.00	Jelly fungi (***Tremella spp.)***	Free	kg
0712.39.00	Other	Free	kg
0712.90.00	Other vegetables; mixtures of vegetables:		
0712.90.10	Sweet corn, for sowing	Free	kg
0712.90.90	Other	Free	kg
07.13	**Dried leguminous vegetables, shelled, whether or not skinned or split.**		
0713.10.00	Peas (***Pisum Sativum***):		
0713.10.10	Pigeon peas	15%	kg
0713.10.20	Split peas	Free	kg
0713.10.30	Blackeye peas	15%	kg
0713.10.90	Other peas	Free	kg
0713.20.00	Chickpeas (***Garbanzos***)	Free	kg
	Beans (***Vigna spp***.; ***Phaseolus spp***):		
0713.31.00	Beans of the species ***Vigna mungo (L.) Hepper*** or ***Vigna radiata (L.) Wilczek***	Free	kg
0713.32.00	Small red (***adzuki***) beans (***Phaseolus or vigna agularis***)	Free	kg
0713.33.00	Kidney beans, including white pea beans (***Phaseolus vulgaris***):		
0713.33.10	Red kidney beans	40%	kg
0713.33.90	Other	Free	kg
0713.39.00	Other	Free	kg
0713.40.00	Lentils	Free	kg
0713.50.00	Broad beans ***((Vicia faba var. major)*** and horse beans (***Vicia faba bar. Equina, Vicia faba var. minor)***	Free	kg

CHAPTER 7 - *Continued*
EDIBLE VEGETABLES AND CERTAIN ROOTS AND TUBERS – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
0713.90.00	Other:		
0713.90.10	All leguminous vegetables for sowing…….	Free	kg
0713.90.90	Other……..	Free	kg
07.14	**Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith.**		
0714.10.00	Manioc (cassava)……	40%	kg
0714.20.00	Sweet potatoes……	40%	kg
0714.90.00	Other:		
0714.90.10	Arrowroot……..	40%	kg
0714.90.20	Dasheens……	40%	kg
0714.90.30	Eddoes……..…	40%	kg
0714.90.40	Tannias…….	40%	kg
0714.90.50	Yams……..	40%	kg
0714.90.90	Other……..…...	40%	kg

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CHAPTER 8

EDIBLE FRUIT AND NUTS; PEEL OF CITRUS FRUIT OR MELONS

Notes.

1. This Chapter does not cover inedible nuts or fruits.

2. Chilled fruits and nuts are to be classified in the same headings as the corresponding fresh fruits and nuts.

3. Dried fruit or dried nuts of this Chapter may be partially rehydrated, or treated for the following purposes:

   (a) For additional preservation or stabilisation (e.g., by moderate heat treatment, sulphuring, the addition of sorbic acid or potassium sorbate),

   (b) To improve or maintain their appearance (e.g., by the addition of vegetable oil or small quantities of glucose syrup), provided that they retain the character of dried fruit or dried nuts.

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CHAPTER 8 - *Continued*
EDIBLE FRUIT AND NUTS; PEEL OF CITRUS FRUIT OR MELONS – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
08.01	**Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.**		
	Coconuts:		
0801.11.00	Desiccated	40%	kg
0801.19.00	Other:		
0801.19.10	In shell	40%	kg
0801.19.90	Other	40%	kg
	Brazil nuts:		
0801.21.00	In shell	40%	kg
0801.22.00	Shelled	40%	kg
	Cashew nuts:		
0801.31.00	In shell	40%	kg
0801.32.00	Shelled	40%	kg
08.02	**Other nuts, fresh or dried, whether or not shelled or peeled.**		
	Almonds:		
0802.11.00	In shell	40%	kg
0802.12.00	Shelled	40%	kg
	Hazelnuts or filberts (***Corylus spp.***):		
0802.21.00	In shell	40%	kg
0802.22.00	Shelled	40%	kg
	Walnuts:		
0802.31.00	In shell	40%	kg
0802.32.00	Shelled	40%	kg
0802.40.00	Chestnuts (***Castanea spp.***)	40%	kg
0802.50.00	Pistachios	40%	kg
0802.60.00	Macadamia nuts	40%	kg
0802.90.00	Other:		
0802.90.10	Kola nuts	Free	kg
0802.90.90	Other	Free	kg
0803.00	**Bananas, including plantains, fresh or dried.**		
0803.00.10	Bananas, fresh	40%	kg
0803.00.20	Plantains, fresh	40%	kg
0803.00.30	Bananas and plantains, dried	40%	kg

CHAPTER 8 - *Continued*
EDIBLE FRUIT AND NUTS; PEEL OF CITRUS FRUIT OR MELONS – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
08.04	**Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.**		
0804.10.00	Dates.....	40%	kg
0804.20.00	Figs.....	40%	kg
0804.30.00	Pineapples.....	40%	kg
0804.40.00	Avocados.....	40%	kg
0804.50.00	Guavas, mangoes and mangosteens:		
0804.50.10	Guavas.....	40%	kg
0804.50.20	Mangoes.....	40%	kg
0804.50.30	Mangosteens.....	40%	kg
08.05	**Citrus fruit, fresh or dried.**		
0805.10.00	Oranges.....	40%	kg
0805.20.00	Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids:		
0805.20.10	Ugli fruit.....	40%	kg
0805.20.20	Ortaniques.....	40%	kg
0805.20.90	Other.....	40%	kg
0805.40.00	Grapefruit, including pomelos.....	40%	kg
0805.50.00	Lemons (***Citrus limon, Citrus limonum)*** and limes (***Citrus aurantifolia, Citrus latifolia)****:*		
0805.50.10	Lemons.....	40%	kg
0805.50.20	Limes.....	40%	kg
0805.90.00	Other.....	40%	kg
08.06	**Grapes, fresh or dried.**		
0806.10.00	Fresh.....	40%	kg
0806.20.00	Dried.....	40%	kg
08.07	**Melons (including watermelons) and papaw (papayas), fresh.**		
	Melons (including watermelons):		
0807.11.00	Watermelons.....	40%	kg
0807.19.00	Other:		
0807.19.10	Cantaloupes.....	40%	kg

CHAPTER 8 - *Continued*
EDIBLE FRUIT AND NUTS; PEEL OF CITRUS FRUIT OR MELONS – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
0807.19.20	Muskmelons	40%	kg
0807.19.90	Other	40%	kg
0807.20.00	Papaws (papayas)	40%	kg
08.08	**Apples, pears and quinces, fresh.**		
0808.10.00	Apples	40%	kg
0808.20.00	Pears and quinces	40%	kg
08.09	**Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.**		
0809.10.00	Apricots	40%	kg
0809.20.00	Cherries	40%	kg
0809.30.00	Peaches, including nectarines	40%	kg
0809.40.00	Plums and sloes	40%	kg
08.10	**Other fruit, fresh.**		
0810.10.00	Strawberries	40%	kg
0810.20.00	Raspberries, blackberries, mulberries and loganberries	40%	kg
0810.40.00	Cranberries, bilberries and other fruits of the genus ***Vaccinium***	40%	kg
0810.50.00	Kiwifruit	40%	kg
0810.60.00	Durians	40%	kg
0810.90.00	Other:		
0810.90.10	Sapodillas	40%	kg
0810.90.20	Golden apples	40%	kg
0810.90.30	Passion fruit	40%	kg
0810.90.40	Soursop	40%	kg
0810.90.50	Breadfruit	40%	kg
0810.90.60	Carambolas	40%	kg
0810.90.70	Akee (ackee) (***Blighia sapida koenig***)	40%	kg
0810.90.80	Christophine (Choyote)	40%	kg
0810.90.90	Other	40%	kg

CHAPTER 8 - *Continued*
EDIBLE FRUIT AND NUTS; PEEL OF CITRUS FRUIT OR MELONS – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
08.11	**Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter.**		
0811.10.00	Strawberries.....	15%	kg
0811.20.00	Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries.....	15%	kg
0811.90.00	Other:		
0811.90.10	Pineapples.....	15%	kg
0811.90.20	West Indian cherries (***Malpighia punicifolio L.***).....	15%	kg
0811.90.30	Suriname cherries (***Eugenia uniflora***).....	15%	kg
0811.90.90	Other.....	15%	kg
08.12	**Fruit and nuts provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.**		
0812.10.00	Cherries.....	15%	kg
0812.90.00	Other:		
0812.90.10	Pineapples.....	15%	kg
0812.90.90	Other.....	15%	kg
08.13	**Fruit, dried, other than that of headings 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter.**		
0813.10.00	Apricots.....	15%	kg
0813.20.00	Prunes.....	15%	kg
0813.30.00	Apples.....	15%	kg
0813.40.00	Other fruit.....	15%	kg
0813.50.00	Mixtures of nuts or dried fruits of this Chapter.....	15%	kg
0814.00	**Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions.**		
0814.00.10	Of citrus.....	15%	kg
0814.00.90	Other.....	15%	kg

CHAPTER 9

COFFEE, TEA, MATÉ AND SPICES

Notes.

1. Mixtures of the products of headings 09.04 to 09.10 are to be classified as follows:

   (a) Mixtures of two or more of the products of the same heading are to be classified in that heading;

   (b) Mixtures of two or more of the products of different headings are to be classified in heading 09.10.

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

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

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CHAPTER 9 - *Continued*
COFFEE, TEA, MATÉ AND SPICES – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
09.01	**Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.**		
	Coffee, not roasted:		
0901.11.00	Not decaffeinated:		
0901.11.10	Beans for blending.....	Free	kg
0901.11.90	Other.....	40%	kg
0901.12.00	Decaffeinated:		
0901.12.10	Beans for blending.....	Free	kg
0901.12.90	Other.....	40%	kg
	Coffee, roasted:		
0901.21.00	Not decaffeinated.....	40%	kg
0901.22.00	Decaffeinated.....	40%	kg
0901.90.00	Other:		
0901.90.10	Coffee husks and skins.....	40%	kg
0901.90.20	Coffee substitutes containing coffee in any proportion.....	40%	kg
09.02	**Tea, whether or not flavoured.**		
0902.10.00	Green tea (not fermented) in immediate packings of a content not exceeding 3 kg.....	5%	kg
0902.20.00	Other green tea (not fermented).....	5%	kg
0902.30.00	Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg.....	5%	kg
0902.40.00	Other black tea (fermented) and other partly fermented tea.....	5%	kg
0903.00.00	**Maté.....**	5%	kg
09.04	**Pepper of the genus *Piper*; dried or crushed or ground fruits of the genus *Capsicum* or of the genus *Pimenta*.**		
	Pepper:		
0904.11.00	Neither crushed nor ground.....	40%	kg
0904.12.00	Crushed or ground.....	40%	kg
0904.20.00	Fruits of the genus ***Capsium*** or of the genus ***Pimenta***, dried or crushed or ground:		

CHAPTER 9 - *Continued*
COFFEE, TEA, MATÉ AND SPICES – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
0904.20.10	Paprika	Free	kg
0904.20.20	Pimento (allspice)	40%	kg
0904.20.90	Other	Free	kg
0905.00.00	**Vanilla**	Free	kg
09.06	**Cinnamon and cinnamon-tree flowers.**		
	Neither crushed nor ground:		
0906.11.00	Cinnamon (***Cinnamomum zeylanicum Blume***)	40%	kg
0906.19.00	Other	40%	kg
0906.20.00	Crushed or ground	40%	kg
0907.00.00	**Cloves (whole fruit, cloves and stems)**	40%	kg
09.08	**Nutmeg, mace and cardamoms.**		
0908.10.00	Nutmeg	40%	kg
0908.20.00	Mace	40%	kg
0908.30.00	Cardamoms	Free	kg
09.09	**Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries.**		
0909.10.00	Seeds of anise or badian	Free	kg
0909.20.00	Seeds of coriander	Free	kg
0909.30.00	Seeds of cumin	Free	kg
0909.40.00	Seeds of caraway	Free	kg
0909.50.00	Seeds of fennel; juniper berries	Free	kg
09.10	**Ginger, saffron, turmeric (*curcuma*), thyme, bay leaves, curry and other spices.**		
0910.10.00	Ginger	40%	kg
0910.20.00	Saffron	40%	kg
0910.30.00	Turmeric (***curcuma***)	40%	kg
	Other spices:		
0910.91.00	Mixtures referred to in Note 1 (b) to this Chapter	Free	kg
0910.99.00	Other:		

CHAPTER 9 - *Continued*
COFFEE, TEA, MATÉ AND SPICES – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
0910.99.10	Thyme ……..	40%	kg
0910.99.20	Bay leaves……	40%	kg
0910.99.30	Curry……	40%	kg
0910.99.90	Other……...	Free	kg

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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.

2. Heading 10.05 does not cover sweet corn (Chapter 7).

Subheading Note.

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

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CHAPTER 10 - *Continued*
CEREALS – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
10.01	**Wheat and meslin.**		
1001.10.00	Durum wheat……	Free	kg
1001.90.00	Other……	Free	kg
1002.00.00	**Rye……**	Free	kg
1003.00.00	**Barley……**	Free	kg
1004.00.00	**Oats……**	Free	kg
10.05	**Maize (corn).**		
1005.10.00	Seed……	Free	kg
1005.90.00	Other……	Free	kg
10.06	**Rice.**		
1006.10.00	Rice in the husk (paddy or rough):		
1006.10.10	For sowing……	Free	kg
1006.10.90	Other……	25%	kg
1006.20.00	Husked (brown) rice:		
1006.20.10	White rice, in packages for retail sale……	25%	kg
1006.20.20	Other white rice……	25%	kg
1006.20.30	Parboiled rice, in packages for retail sale……	25%	kg
1006.20.40	Other parboiled rice……	25%	kg
1006.30.00	Semi-milled or wholly milled rice, whether or not polished or glazed:		
1006.30.10	Semi-milled white rice, in packages of not more than 10 kg……	25%	kg
1006.30.20	Other semi-milled white rice……	25%	kg
1006.30.30	Semi-milled parboiled rice, in packages of not more than 10 kg……	25%	kg
1006.30.40	Other semi-milled parboiled rice……	25%	kg
1006.30.50	Wholly milled white rice, in packages of not more than 10 kg……	25%	kg
1006.30.60	Other wholly milled white rice……	25%	kg
1006.30.70	Wholly milled parboiled rice, in packages of not more than 10 kg……	25%	kg

CHAPTER 10 - *Continued*
CEREALS – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
1006.30.80	Other wholly milled parboiled rice……..	25%	kg
1006.40.00	Broken rice:		
1006.40.10	In packages for retail sale…….	25%	kg
1006.40.90	Other broken rice……...	25%	kg
1007.00	**Grain sorghum.**		
1007.00.10	Seed……...	Free	kg
1007.00.90	Other……...	40%	kg
10.08	**Buckwheat, millet and canary seed; other cereals.**		
1008.10.00	Buckwheat……..	Free	kg
1008.20.00	Millet……..	Free	kg
1008.30.00	Canary seed……...	Free	kg
1008.90.00	Other cereals……...	Free	kg

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CHAPTER 11

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

Notes.

1. This Chapter does not cover:

   (a) Roasted malt put up as coffee substitutes (heading 09.01 or 21.01);

   (b) Prepared flours, groats, meals or starches of heading 19.01;

   (c) Corn flakes or other products of heading 19.04;

   (c) Vegetables, prepared or preserved, of heading 20.01, 20.04 or 20.05;

   (e) Pharmaceutical products (Chapter 30); or

   (f) Starches having the character of perfumery, cosmetic or toilet preparations (Chapter 33).

2. (A) Products from the milling of the cereals listed in the table below fall in this Chapter if they have, by weight on the dry product:

   (a) a starch content (determined by the modified Ewers polarimetric method) exceeding that indicated in Column (2); and

   (b) an ash content (after deduction of any added minerals) not exceeding that indicated in Column (3).

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

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

   Otherwise, they fall in heading 11.03 or 11.04.

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

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

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

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

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CHAPTER 11 - *Continued*
PRODUCTS OF THE MILLING INDUSTRY;
MALT; STARCHES; INULIN; WHEAT GLUTEN – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
1101.00	**Wheat or meslin flour.**		
1101.00.10	Of durum wheat.....	Free	kg
1101.00.90	Other.....	25%	kg
11.02	**Cereal flours other than of wheat or meslin.**		
1102.10.00	Rye flour.....	Free	kg
1102.20.00	Maize (corn) flour.....	Free	kg
1102.90.00	Other:		
1102.90.10	Rice flour.....	40%	kg
1102.90.90	Other	Free	kg
11.03	**Cereal groats, meal and pellets.**		
	Groats and meal:		
1103.11.00	Of wheat.....	Free	kg
1103.13.00	Of maize (corn).....	Free	kg
1103.19.00	Of other cereals.....	Free	kg
1103.20.00	Pellets.....	Free	kg
11.04	**Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 10.06; germ of cereals, whole, rolled, flaked or ground.**		
	Rolled or flaked grains:		
1104.12.00	Of oats.....	Free	kg
1104.19.00	Of other cereals.....	Free	kg
	Other worked grains (for example, hulled, pearled, sliced or kibbled):		
1104.22.00	Of oats.....	Free	kg
1104.23.00	Of maize (corn).....	Free	kg
1104.29.00	Of other cereals.....	Free	kg
1104.30.00	Germ of cereals, whole, rolled, flaked or ground..	Free	kg
11.05	**Flour, meal, powder, flakes, granules and pellets of potatoes.**		

CHAPTER 11 - *Continued*
PRODUCTS OF THE MILLING INDUSTRY;
MALT; STARCHES; INULIN; WHEAT GLUTEN – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
1105.10.00	Flour, meal and powder.....	Free	kg
1105.20.00	Flakes, granules and pellets.....	Free	kg
11.06	**Flour, meal and powder of the dried leguminous vegetables of heading 07.13, of sago or of roots or tubers of heading 07.14 or of the products of Chapter 8.**		
1106.10.00	Of the dried leguminous vegetables of heading 07.13.....	Free	kg
1106.20.00	Of sago or of roots or tubers of heading 07.14:		
1106.20.10	Of manioc (cassava).....	40%	kg
1106.20.20	Arrowroot flour.....	40%	kg
1106.20.90	Other.....	Free	kg
1106.30.00	Of the products of Chapter 8:		
1106.30.10	Banana flour.....	40%	kg
1106.30.20	Plantain flour.....	40%	kg
1106.30.90	Other.....	Free	kg
11.07	**Malt, whether or not roasted.**		
1107.10.00	Not roasted:		
1107.10.10	Malt flour.....	Free	kg
1107.10.90	Other.....	Free	kg
1107.20.00	Roasted:		
1107.20.10	Malt flour.....	Free	kg
1107.20.90	Other.....	Free	kg
11.08	**Starches; inulin.**		
	Starches:		
1108.11.00	Wheat starch.....	Free	kg
1108.12.00	Maize (corn) starch.....	Free	kg
1108.13.00	Potato starch.....	Free	kg
1108.14.00	Manioc (cassava) starch.....	Free	kg
1108.19.00	Other starches:		
1108.19.10	Arrowroot starch.....	40%	kg
1108.19.90	Other.....	Free	kg

CHAPTER 11 - *Continued*
PRODUCTS OF THE MILLING INDUSTRY;
MALT; STARCHES; INULIN; WHEAT GLUTEN – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
1108.20.00	Inulin.....	Free	kg
1109.00.00	**Wheat gluten, whether or not dried.....**	Free	kg

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CHAPTER 12

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

Notes.

1. Heading 12.07 applies, *inter alia*, to palm nuts and kernels, cotton seeds, castor oil seeds, sesamum seeds, mustard seeds, safflower seeds, poppy seeds and shea nuts (karite nuts). It does not apply to products of heading 08.01 or 08.02 or to olives (Chapter 7 or Chapter 20).

2. Heading 12.08 applies not only to non-defatted flours and meals but also to flours and meals which have been partially defatted or defatted and wholly or partially refatted with their original oils. It does not, however, apply to residues of headings 2304.00.00 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 1201.00 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 3101.00.00 or 31.05.

Subheading Note.

1. For the purposes of subheading 1205.10.00, 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.

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CHAPTER 12 - *Continued*
OIL SEEDS AND OLEAGINOUS FRUITS; MISCELLANEOUS GRAINS, SEEDS AND FRUIT; INDUSTRIAL OR MEDICINAL PLANTS; STRAW AND FODDER – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
1201.00	**Soya beans, whether or not broken.**		
1201.00.10	For sowing.....	Free	kg
1201.00.90	Other.....	Free	kg
12.02	**Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken.**		
1202.10.00	In shell.....	40%	kg
1202.20.00	Shelled, whether or not broken:		
1202.20.10	For sowing.....	Free	kg
1202.20.90	Other.....	40%	kg
1203.00.00	**Copra.....**	40%	kg
1204.00	**Linseed, whether or not broken.**		
1204.00.10	For sowing.....	Free	kg
1204.00.90	Other.....	Free	kg
12.05	**Rape or colza seeds, whether or not broken.**		
1205.10.00	Low erucic acid rape or colza seeds:		
1205.10.10	For sowing.....	Free	kg
1205.10.20	Other.....	Free	kg
1205.90.00	Other.....	Free	kg
1206.00	**Sunflower seeds, whether or not broken.**		
1206.00.10	For sowing.....	Free	kg
1206.00.90	Other.....	Free	kg
12.07	**Other oil seeds and oleaginous fruits, whether or not broken.**		
1207.20.00	Cotton seeds:		
1207.20.10	For sowing.....	Free	kg
1207.20.90	Other.....	Free	kg

CHAPTER 12 - *Continued*
OIL SEEDS AND OLEAGINOUS FRUITS; MISCELLANEOUS GRAINS, SEEDS AND FRUIT; INDUSTRIAL OR MEDICINAL PLANTS; STRAW AND FODDER – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
1207.40.00	Sesamum seeds:		
1207.40.10	For sowing	Free	kg
1207.40.90	Other	Free	kg
1207.50.00	Mustard seeds	Free	kg
	Other:		
1207.91.00	Poppy seeds	Free	kg
1207.99.00	Other:		
1207.99.10	For sowing	Free	kg
1207.99.90	Other	Free	kg
12.08	**Flours and meals of oil seeds or oleaginous fruits, other than those of mustard.**		
1208.10.00	Of soya beans	15%	kg
1208.90.00	Other:		
1208.90.10	Of ground-nuts	Free	kg
1208.90.20	Of copra	15%	kg
1208.90.30	Of palm nuts or kernels	Free	kg
1208.90.40	Of linseed	Free	kg
1208.90.50	Of cotton seeds	Free	kg
1208.90.60	Of castor oil seeds	Free	kg
1208.90.90	Other	Free	kg
12.09	**Seeds, fruit and spores, of a kind used for sowing**.		
1209.10.00	Sugar beet seed	Free	kg
	Seeds of forage plants:		
1209.21.00	Lucerne (alfalfa) seed	Free	kg
1209.22.00	Clover (***Trifolium spp***.) seed	Free	kg
1209.23.00	Fescue seed	Free	kg
1209.24.00	Kentucky blue grass (***Poa pratensis L***.) seed	Free	kg
1209.25.00	Rye grass ***(Lolium multiflorum Lam., Lolium perenne L.)*** seed	Free	kg
1209.29.00	Other	Free	kg
1209.30.00	Seeds of herbaceous plants cultivated principally for their flowers	Free	kg
	Other:		

CHAPTER 12 - *Continued*
OIL SEEDS AND OLEAGINOUS FRUITS; MISCELLANEOUS GRAINS, SEEDS AND FRUIT; INDUSTRIAL OR MEDICINAL PLANTS; STRAW AND FODDER – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
1209.91.00	Vegetable seeds	Free	kg
1209.99.00	Other	Free	kg
12.10	**Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin.**		
1210.10.00	Hop cones, neither ground nor powdered nor in the form of pellets	Free	kg
1210.20.00	Hop cones, ground, powdered or in the form of pellets; lupulin	Free	kg
12.11	**Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, crushed or powdered.**		
1211.20.00	Ginseng roots	Free	kg
1211.30.00	Coca leaf	Free	kg
1211.40.00	Poppy straw	Free	kg
1211.90.00	Other:		
1211.90.10	Tonka beans	Free	kg
1211.90.20	Sarsaparilla	Free	kg
1211.90.30	Aloe vera	Free	kg
1211.90.40	Quassia chips	Free	kg
1211.90.90	Other	Free	kg
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 *Cichorium intybus sativum*) of a kind used primarily for human consumption, not elsewhere specified or included.**		
1212.20.00	Seaweeds and other algae	Free	kg
	Other:		
1212.91.00	Sugar beet	10%	kg

CHAPTER 12 - *Continued*
OIL SEEDS AND OLEAGINOUS FRUITS; MISCELLANEOUS GRAINS, SEEDS AND FRUIT; INDUSTRIAL OR MEDICINAL PLANTS; STRAW AND FODDER – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
1212.99.00	Other:		
1212.99.10	Chicory roots, fresh or dried, whole or cut, unroasted…	Free	kg
1212.99.20	Mauby bark……	Free	kg
1212.99.30	Sugar cane……..	10%	kg
1212.99.90	Other……	Free	kg
1213.00.00	**Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets…...**	Free	kg
12.14	**Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets.**		
1214.10.00	Lucerne (alfalfa) meal and pellets……	Free	kg
1214.90.00	Other……..	Free	kg

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CHAPTER 13

LAC; GUMS, RESINS AND OTHER VEGETABLE SAPS AND EXTRACTS

Note.

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

   The heading does not apply to:

   (a) Liquorice extract containing more than 10% by weight of sucrose or put up as confectionery (heading 17.04);

   (b) Malt extract (heading 19.01);

   (c) Extracts of coffee, tea or maté (heading 21.01);

   (d) Vegetable saps or extracts constituting alcoholic beverages (Chapter 22);

   (e) Camphor, glycyrrhizin or other products of heading 29.14 or 29.38;

   (f) Concentrates of poppy straw containing not less than 50% by weight of alkaloids (heading 29.39);

   (g) Medicaments of heading 30.03 or 30.04 or blood-grouping reagents (heading 30.06);

   (h) Tanning or dyeing extracts (heading 32.01 or 3203.00);

   (ij) Essential oils, concretes, absolutes, resinoids, extracted oleoresins, aqueous distillates or aqueous solutions of essential oils or preparations based on odoriferous substances of a kind used for the manufacture of beverages (Chapter 33); or

   (k) Natural rubber, balata, gutta-percha, guayule, chicle or similar natural gums (heading 40.01).

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CHAPTER 13 - *Continued*
LAC; GUMS, RESINS AND OTHER VEGETABLE SAPS AND EXTRACTS – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
13.01	**Lac; natural gums, resins, gum-resins and oleoresin (for example, balsams).**		
1301.20.00	Gum Arabic……..	Free	kg
1301.90.00	Other:		
1301.90.10	Gum-resins……..	Free	kg
1301.90.90	Other……	Free	kg
13.02	**Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products.**		
	Vegetable saps and extracts:		
1302.11.00	Opium……..	Free	kg
1302.12.00	Of liquorice……	Free	kg
1302.13.00	Of hops……	Free	kg
1302.19.00	Other:		
1302.19.10	Aloe vera extract……	Free	kg
1302.19.90	Other……..	Free	kg
1302.20.00	Pectic substances, pectinates and pectates…….	Free	kg
	Mucilages and thickeners, whether or not modified, derived from vegetable products:		
1302.31.00	Agar-agar……	Free	kg
1302.32.00	Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds……	Free	kg
1302.39.00	Other……..	Free	kg

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CHAPTER 14

VEGETABLE PLAITING MATERIALS; VEGETABLE PRODUCTS NOT ELSEWHERE SPECIFIED OR INCLUDED

Notes.

1. This Chapter does not cover the following products which are to be classified in Section XI: vegetable materials or fibres of vegetable materials of a kind used primarily in the manufacture of textiles, however prepared, or other vegetable materials which have undergone treatment so as to render them suitable for use only as textile materials.

2. Heading 14.01 applies, *inter alia*, to bamboos (whether or not split, sawn lengthwise, cut to length, rounded at the ends, bleached, rendered non-inflammable, polished or dyed), split osier, reeds and the like, to rattan cores and to drawn or split rattans. The heading does not apply to chipwood (heading 44.04).

3. Heading 14.04 does not apply to wood wool (heading 4405.00.00) and prepared knots or tufts for broom or brush making (heading 96.03).

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CHAPTER 14 - *Continued*
VEGETABLE PLAITING MATERIALS; VEGETABLE
PRODUCTS NOT ELSEWHERE SPECIFIED OR INCLUDED – *Continued*

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

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SECTION III

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

CHAPTER 15

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

Notes.

1. This Chapter does not cover:

   (a) Pig fat or poultry fat of heading 0209.00.00;

   (b) Cocoa butter, fat or oil (heading 1804.00.00);

   (c) Edible preparations containing by weight more than 15% of the products of heading 04.05 (generally Chapter 21);

   (d) Greaves (heading 23.01) or residues of headings 2304.00.00 to 23.06;

   (e) Fatty acids, prepared waxes, medicaments, paints, varnishes, soap, perfumery, cosmetic or toilet preparations, sulphonated oils or other goods of Section VI; or

   (f) Factice derived from oils (heading 40.02).

2. Heading 15.09 does not apply to oils obtained from olives by solvent extraction (heading 1510.00).

3. Heading 1518.00.00 does not cover fats or oils or their fractions, merely denatured, which are to be classified in the heading appropriate to the corresponding undenatured fats and oils and their fractions.

4. Soap-stocks, oil foots and dregs, stearin pitch, glycerol pitch and wool grease residues fall in heading 1522.00.00.

Subheading Note.

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

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CHAPTER 15 - *Continued*
ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
1501.00	**Pig fat (including lard) and poultry fat, other than that of heading 0209.00.00 or 1503.00.**		
1501.00.10	Lard……..	Free	kg
1501.00.90	Other……..	Free	kg
1502.00	**Fats of bovine animals, sheep or goats, other than those of heading 1503.00.**		
1502.00.10	Tallow……	Free	kg
1502.00.90	Other……..	Free	kg
1503.00	**Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.**		
1503.00.10	Tallow oil……..	40%	kg
1503.00.90	Other…….	40%	kg
15.04	**Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified.**		
1504.10.00	Fish-liver oils and their fractions…….	Free	kg
1504.20.00	Fats and oils and their fractions, of fish, other than liver oils……..	Free	kg
1504.30.00	Fats and oils and their fractions, of marine mammals...	Free	kg
1505.00.00	**Wool grease and fatty substances derived therefrom (including lanolin)……...**	Free	kg
1506.00.00	**Other animal fats and oils and their fractions, whether or not refined, but not chemically modified……..….**	Free	kg and l
15.07	**Soya-bean oil and its fractions, whether or not refined, but not chemically modified.**		

CHAPTER 15 - *Continued*
ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
1507.10.00	Crude oil, whether or not degummed.....	40%	kg and l
1507.90.00	Other.....	40%	kg and l
15.08	**Ground-nut oil and its fractions, whether or not refined, but not chemically modified.**		
1508.10.00	Crude oil.....	40%	kg and l
1508.90.00	Other.....	40%	kg and l
15.09	**Olive oil and its fractions, whether or not refined, but not chemically modified.**		
1509.10.00	Virgin.....	40%	kg and l
1509.90.00	Other.....	40%	kg and l
1510.00	**Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15.09.**		
1510.00.10	Crude oil.....	40%	kg and l
1510.00.90	Other.....	40%	kg and l
15.11	**Palm oil and its fractions, whether or not refined, but not chemically modified.**		
1511.10.00	Crude oil.....	40%	kg and l
1511.90.00	Other:		
1511.90.10	Palm stearin.....	Free	kg and l
1511.90.90	Other.....	40%	kg and l
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:		

CHAPTER 15 - *Continued*
ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
1512.11.00	Crude oil……	40%	kg and l
1512.19.00	Other……	40%	kg and l
	Cotton-seed oil and its fractions:		
1512.21.00	Crude oil, whether or not gossypol has been removed……	40%	kg and l
1512.29.00	Other……	40%	kg and l
15.13	**Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.**		
	Coconut (copra) oil and its fractions:		
1513.11.00	Crude oil……	40%	kg and l
1513.19.00	Other……	40%	kg and l
	Palm kernel or babassu oil and fractions thereof:		
1513.21.00	Crude oil……	40%	kg and l
1513.29.00	Other……	40%	kg and l
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:		
1514.11.00	Crude oil……	40%	kg and l
1514.19.00	Other……	40%	kg and l
	Other:		
1514.91.00	Crude oil……	40%	kg and l
1514.99.00	Other……	40%	kg and l
15.15	**Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.**		
	Linseed oil and its fractions:		
1515.11.00	Crude oil……	Free	kg and l

CHAPTER 15 - *Continued*
ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
1515.19.00	Other……..	40%	kg and l
	Maize (corn) oil and its fractions:		
1515.21.00	Crude oil……	40%	kg and l
1515.29.00	Other……..	40%	kg and l
1515.30.00	Castor oil and its fractions……..	Free	kg and l
1515.50.00	Sesame oil and its fractions……..	40%	kg and l
1515.90.00	Other:		
1515.90.10	Tung oil and its fractions……..	Free	kg and l
1515.90.90	Other……..	40%	kg and l
15.16	**Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.**		
1516.10.00	Animal fats and oils and their fractions:		
1516.10.10	Fish fats and oils and their fractions……..	40%	kg
1516.10.90	Other……..	40%	kg
1516.20.00	Vegetable fats and oils and their fractions……	40%	kg
15.17	**Magarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 15.16.**		
1517.10.00	Margarine, excluding liquid margarine ……	20%	kg
1517.90.00	Other:		
1517.90.10	Imitation lard and lard substitutes (shortening)……	20%	kg
1517.90.90	Other……..	20%	kg

CHAPTER 15 - *Continued*
ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
1518.00.00	**Animal or vegetable fats and oils and their fractions, boiled, oxidized, dehydrated, sulphurised, blown, polymerized by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 15.16; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included……**	Free	kg
[15.19]			
1520.00.00	**Glycerol, crude; glycerol waters and glycerol lyes……..**	Free	kg and l
15.21	**Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured.**		
1521.10.00	Vegetable waxes……	Free	kg
1521.90.00	Other……..	Free	kg
1522.00.00	**Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes……...**	Free	kg

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SECTION IV

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

Note.

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

CHAPTER 16

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

Notes.

1. This Chapter does not cover meat, meat offal, fish, crustaceans, molluscs or other aquatic invertebrates, prepared or preserved by the processes specified in Chapter 2 or 3 or heading 0504.00.00

2. Food preparations fall in this Chapter provided that they contain more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof. In cases where the preparation contains two or more of the products mentioned above, it is classified in the heading of Chapter l6 corresponding to the component or components which predominate by weight. These provisions do not apply to the stuffed products of heading 19.02 or to the preparations of heading 21.03 or 21.04.

Subheading Notes.

1. For the purposes of subheading 1602.10.00, the expression "homogenised preparations" means preparations of meat, meat offal or blood, finely homogenised, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of meat or meat offal. This subheading takes precedence over all other subheadings of heading 16.02.

2. The fish and crustaceans specified in the subheadings of heading 16.04 or 16.05 under their common names only, are of the same species as those mentioned in Chapter 3 under the same name.

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CHAPTER 16 - *Continued*
PREPARATIONS OF MEAT, OF FISH OR OF CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
1601.00	**Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.**		
1601.00.10	Chicken sausages, canned.....	20%	kg
1601.00.20	Other chicken sausages.....	20%	kg
1601.00.30	Salami sausages.....	20%	kg
1601.00.40	Other sausages, canned.....	20%	kg
1601.00.90	Other.....	20%	kg
16.02	**Other prepared or preserved meat, meat offal or blood.**		
1602.10.00	Homogenised preparations:		
1602.10.10	For use in the production of chicken sausages....	Free	kg
1602.10.20	Preparations for infant use, put up for retail sale.....	10%	kg
1602.10.90	Other.....	15%	kg
1602.20.00	Of liver of any animal.....	20%	kg
	Of poultry of heading 01.05:		
1602.31.00	Of turkeys:		
1602.31.10	Cured or smoked.....	20%	kg
1602.31.90	Other.....	20%	kg
1602.32.00	Of fowls of the species ***Gallus domesticus***.....	20%	kg
1602.39.00	Other.....	20%	kg
	Of swine:		
1602.41.00	Hams and cuts thereof.....	20%	kg
1602.42.00	Shoulders and cuts thereof.....	20%	kg
1602.49.00	Other, including mixtures:		
1602.49.10	Luncheon meat.....	20%	kg
1602.49.90	Other.....	20%	kg
1602.50.00	Of bovine animals:		
1602.50.10	Canned corned beef.....	5%	kg
1602.50.90	Other.....	20%	kg
1602.90.00	Other, including preparations of blood of any animal:		
1602.90.10	Corned mutton.....	5%	kg
1602.90.90	Other.....	20%	kg

CHAPTER 16 - *Continued*
PREPARATIONS OF MEAT, OF FISH OR OF CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
1603.00.00	**Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates…….**	Free	kg
16.04	**Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.**		
	Fish, whole or in pieces, but not minced:		
1604.11.00	Salmon……..	20%	kg
1604.12.00	Herring……	5%	kg
1604.13.00	Sardines, sardinella and brisling or sprats:		
1604.13.10	Sardines……...	5%	kg
1604.13.20	Sardinella and brisling or sprats……	20%	kg
1604.14.00	Tunas, skipjack and bonito (***Sarda spp***.):		
1604.14.10	Tunas……...	5%	kg
1604.14.20	Skipjack and bonito……	20%	kg
1604.15.00	Mackerel……	5%	kg
1604.16.00	Anchovies……	20%	kg
1604.19.00	Other……	20%	kg
1604.20.00	Other prepared or preserved fish……..	20%	kg
1604.30.00	Caviar and caviar substitutes:		
1604.30.10	Caviar……..……...	20%	kg
1604.30.20	Caviar substitutes……	20%	kg
16.05	**Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.**		
1605.10.00	Crab……...	20%	kg
1605.20.00	Shrimps and prawns……..	20%	kg
1605.30.00	Lobster……...	20%	kg
1605.40.00	Other crustaceans:		
1605.40.10	Conch……...	20%	kg
1605.40.90	Other……	20%	kg
1605.90.00	Other……	20%	kg

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CHAPTER 17

SUGARS AND SUGAR CONFECTIONERY

Note.

1. This Chapter does not cover:

   (a) Sugar confectionery containing cocoa (heading 18.06);

   (b) Chemically pure sugars (other than sucrose, lactose, maltose, glucose and fructose) or other products of heading 2940.00.00; or

   (c) Medicaments or other products of Chapter 30.

Subheading Note.

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

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CHAPTER 17 - *Continued*
SUGARS AND SUGAR CONFECTIONERY—*Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
17.01	**Cane or beet sugar and chemically pure sucrose, in solid form.**		
	Raw sugar not containing added flavouring or colouring:		
1701.11.00	Cane sugar:		
1701.11.10	Cane sugar for retail sale in packages of not more than 10kg.....	40%	kg
1701.11.19	Other cane sugar.....	40%	kg
1701.12.00	Beet sugar.....	40%	kg
	Other:		
1701.91.00	Containing added flavouring or colouring matter.....	40%	kg
1701.99.00	Other:		
1701.99.10	Icing sugar.....	25%	kg
1701.99.90	Other.....	40%	kg
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:		
1702.11.00	Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter.....	Free	kg
1702.19.00	Other.....	Free	kg
1702.20.00	Maple sugar and maple syrup.....	40%	kg
1702.30.00	Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose.....	Free	kg
1702.40.00	Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar.....	Free	kg
1702.50.00	Chemically pure fructose.....	Free	kg

CHAPTER 17 - *Continued*
SUGARS AND SUGAR CONFECTIONERY – *Continued*

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

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CHAPTER 18

COCOA AND COCOA PREPARATIONS

Notes.

1. This Chapter does not cover the preparations of heading 04.03, 19.01, 19.04, 19.05, 2105.00, 22.02, 22.08, 30.03 or 30.04.

2. Heading 18.06 includes sugar confectionery containing cocoa and, subject to Note 1 to this Chapter, other food preparations containing cocoa.

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CHAPTER 18 - *Continued*
COCOA AND COCOA PREPARATIONS – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
1801.00	**Cocoa beans, whole or broken, raw or roasted.**		
1801.00.10	Raw……	Free	kg
1801.00.20	Roasted……..	Free	kg
1802.00.00	**Cocoa shell, husk, skins and other cocoa waste……...**	Free	kg
18.03	**Cocoa paste, whether or not defatted.**		
1803.10.00	Not defatted……	Free	kg
1803.20.00	Wholly or partly defatted……..	Free	kg
1804.00.00	**Cocoa butter, fat and oil……...**	Free	kg
1805.00	**Cocoa powder, not containing added sugar or other sweetening matter.**		
1805.00.10	Put up for retail sale in packages of not more than 2 kg……	20%	kg
1805.00.90	Other……..	Free	kg
18.06	**Chocolate and other food preparations containing cocoa.**		
1806.10.00	Cocoa powder, containing added sugar or other sweetening matter……	20%	kg
1806.20.00	Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg……..	20%	kg
	Other, in blocks, slabs or bars:		
1806.31.00	Filled……	20%	kg
1806.32.00	Not filled……..	20%	kg
1806.90.00	Other……..	20%	kg

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CHAPTER 19

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

Notes.

1. This Chapter does not cover:

   (a) Except in the case of stuffed products of heading 19.02, food preparations containing more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);

   (b) Biscuits or other articles made from flour or from starch, specially prepared for use in animal feeding (heading 23.09); or

   (c) Medicaments or other products of Chapter 30.

2. For the purposes of heading 19.01:

   (a) The term "groats" means cereals groats of Chapter 11;

   (b) The 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 (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 coated with chocolate or other food preparations containing cocoa of heading 18.06 (heading 18.06).

4. For the purposes of heading 19.04, the expression "otherwise prepared" means prepared or processed to an extent beyond that provided for in the headings of or Notes to Chapter 10 or 11.

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CHAPTER 19 - *Continued*
PREPARATIONS OF CEREALS, FLOUR, STARCH OR MILK;
PASTRYCOOKS' PRODUCTS – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
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 headings 04.01 to 04.04, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included.**		
1901.10.00	Preparations for infant use, put up for retail sale.....	Free	kg
1901.20.00	Mixes and doughs for the preparation of bakers' wares of heading 19.05:		
1901.20.10	Cake mix in retail packages not exceeding 2 kg.....	15%	kg
1901.20.90	Other.....	Free	kg
1901.90.00	Other:		
1901.90.10	Malt extract.....	Free	kg
1901.90.20	Preparations of malt extract.....	20%	kg
1901.90.90	Other.....	20%	kg
19.02	**Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared.**		
	Uncooked pasta, not stuffed or otherwise prepared:		
1902.11.00	Containing eggs.....	20%	kg
1902.19.00	Other.....	20%	kg
1902.20.00	Stuffed pasta, whether or not cooked or otherwise prepared.....	20%	kg
1902.30.00	Other pasta.....	20%	kg
1902.40.00	Couscous.....	20%	kg

CHAPTER 19 - *Continued*
PREPARATIONS OF CEREALS, FLOUR, STARCH OR MILK;
PASTRYCOOKS' PRODUCTS – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
1903.00.00	**Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms……...**	15%	kg
19.04	**Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes of other worked grains (except flour, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included.**		
1904.10.00	Prepared foods obtained by the swelling or roasting of cereals or cereal products……	20%	kg
1904.20.00	Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals……	20%	kg
1904.30.00	Bulgur wheat……	20%	kg
1904.90.00	Other……...	20%	kg
19.05	**Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.**		
1905.10.00	Crispbread……..	20%	kg
1905.20.00	Gingerbread and the like……	20%	kg
	Sweet biscuits; waffles and wafers:		
1905.31.00	Sweet biscuits……	20%	kg
1905.32.00	Waffles and wafers:		
1905.32.10	Communion wafers, empty cachets of a kind suitable for pharmaceutical use……	Free	kg
1905.32.20	Sealing wafers, rice paper and similar products……	Free	kg

CHAPTER 19 - *Continued*
PREPARATIONS OF CEREALS, FLOUR, STARCH OR MILK;
PASTRYCOOKS' PRODUCTS – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
1905.32.90	Other……	20%	kg
1905.40.00	Rusks, toasted bread and similar toasted products……..	20%	kg
1905.90.00	Other:		
1905.90.10	Biscuits, unsweetened……..	20%	kg
1905.90.20	Ice cream cones……	20%	kg
1905.90.90	Other……..…	20%	kg

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CHAPTER 20

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

Notes.

1. This Chapter does not cover:

   (a) Vegetables, fruit or nuts, prepared or preserved by the processes specified in Chapter 7, 8 or 11;

   (b) Food preparations containing more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);

   (c) Bakers' wares and other products of heading 19.05; or

   (d) Homogenised composite food preparations of heading 21.04.

2. Headings 20.07 and 20.08 do not apply to fruit jellies, fruit pastes, sugar-coated almonds or the like in the form of sugar confectionery (heading 17.04) or chocolate confectionery (heading 18.06).

3. Headings 20.01, 20.04 and 20.05 cover, as the case may be, only those products of Chapter 7 or of heading 11.05 or 11.06 (other than flour, meal and powder of the products of Chapter 8) which have been prepared or preserved by processes other than those referred to in Note 1(a).

4. Tomato juice the dry weight content of which is 7% or more is to be classified in heading 20.02.

5. For the purposes of heading 20.07, the expression "obtained by cooking" means obtained by heat treatment at atmospheric pressure or under reduced pressure to increase the viscosity of a product through reduction of water content or other means.

6. For the purposes of heading 20.09, the expression "juices, unfermented and not containing added spirit" means juices of an alcoholic strength by volume (see Note 2 to Chapter 22) not exceeding 0.5% vol.

Subheading Notes.

1. For the purposes of subheading 2005.10.00, the expression "homogenised vegetables" means preparations of vegetables, finely homogenised, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of vegetables. Subheading 2005.10.00 takes precedence over all other subheadings of heading 20.05.

2. For the purposes of subheading 2007.10.00, the expression "homogenised preparations" means preparations of fruit, finely homogenised, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of fruit. Subheading 2007.10.00 takes precedence over all other subheadings of heading 20.07.

3. For the purposes of subheadings 2009.12.00, 2009.21.00, 2009.31.00, 2009.41.00, 2009.61.00 and 2009.71.00, the expression “Brix value” means the direct reading of degrees Brix obtain from a Brix hydrometer or of refractive index expressed in terms of percentage sucrose content obtained from a refractometer, at a temperature of 20^{o}C or corrected for 20^{o}C if the reading is made at a different temperature.

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CHAPTER 20 - *Continued*
PREPARATIONS OF VEGETABLES, FRUIT, NUTS OR OTHER PARTS OF PLANTS – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
20.01	**Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.**		
2001.10.00	Cucumbers and gherkins:		
2001.10.10	In packages not less than 50 kg……..	Free	kg
2001.10.90	Other……..….	20%	kg
2001.90.00	Other:		
2001.90.10	In packages not less than 50 kg……..	Free	kg
2001.90.90	Other…….....	20%	kg
20.02	**Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.**		
2002.10.00	Tomatoes, whole or in pieces:		
2002.10.10	In packages not less than 50 kg……....	Free	kg
2002.10.90	Other……	20%	kg
2002.90.00	Other:		
2002.90.10	Tomato paste, in packages not less than 50 kg……	Free	kg
2002.90.20	Tomato paste, other……	20%	kg
2002.90.30	Other, in packages not less than 50 kg……	Free	kg
2002.90.90	Other……	20%	kg
20.03	**Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.**		
2003.10.00	Mushrooms of the genus *Agaricus*:		
2003.10.10	In packages not less than 50 kg……....	Free	kg
2003.10.90	Other……	20%	kg
2003.20.00	Truffles:		
2003.20.10	In packages not less than 50 kg……....	Free	kg
2003.20.90	Other……	20%	kg
2003.90.00	Other……	20%	kg

CHAPTER 20 - *Continued*
PREPARATIONS OF VEGETABLES, FRUIT, NUTS OR OTHER PARTS OF PLANTS – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
20.04	**Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 2006.00.**		
2004.10.00	Potatoes:		
2004.10.10	In packages not less than 50 kg……..	Free	kg
2004.10.90	Other……	20%	kg
2004.90.00	Other vegetables and mixtures of vegetables:		
2004.90.10	In packages not less than 50 kg……..	Free	kg
2004.90.90	Other……	20%	kg
20.05	**Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 2006.00.**		
2005.10.00	Homogenized vegetables:		
2005.10.10	In packages not less than 50 kg……..	Free	kg
2005.10.20	Preparations for infant use, put up for retail sale……..…….	10%	kg
2005.10.90	Other……...	20%	kg
2005.20.00	Potatoes:		
2005.20.10	In packages not less than 50 kg……..	Free	kg
2005.20.90	Other……	20%	kg
2005.40.00	Peas (***Pisum sativum***):		
2005.40.10	In packages not less than 50 kg……..	Free	kg
2005.40.90	Other……	20%	kg
	Beans (***Vigna spp., Phaseolus spp***.):		
2005.51.00	Beans, shelled:		
2005.51.10	In packages not less than 50 kg……..	Free	kg
2005.51.90	Other……...	20%	kg
2005.59.00	Other:		
2005.59.10	In packages not less than 50 kg…….	Free	kg
2005.59.90	Other……...	20%	kg
2005.60.00	Asparagus……	20%	kg
2005.70.00	Olives:		
2005.70.10	In packages not less than 50 kg……..	Free	kg
2005.70.90	Other……...	20%	kg

CHAPTER 20 - *Continued*
PREPARATIONS OF VEGETABLES, FRUIT, NUTS OR OTHER PARTS OF PLANTS – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
2005.80.00	Sweet corn **(*Zea mays var. saccharata*)**:		
2005.80.10	In packages not less than 50 kg.....	Free	kg
2005.80.90	Other.....	20%	kg
	Other vegetables and mixtures of vegetables:		
2005.91.00	Bamboo shoots:		
2005.91.10	In packages not less than 50kg.....	Free	kg
2005.91.90	Other	20%	kg
2005.99.00	Other:		
2005.99.10	Sauerkraut, in packages not less than 50 kg...	Free	kg
2005.99.20	Sauerkraut, other.....	20%	kg
2005.99.30	Other vegetables and mixtures of vegetables in packages not less than 50 kg ...	Free	kg
2005.99.90	Other.....	20%	kg
2006.00	**Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallized).**		
2006.00.10	Citrus peel.....	15%	kg
2006.00.20	Maraschino and glacé cherries.....	20%	kg
2006.00.90	Other.....	15%	kg
20.07	**Jams, fruit jellies, marmalade, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter.**		
2007.10.00	Homogenised preparations:		
2007.10.10	Preparations for infant use, put up for retail sale.....	10%	kg
2007.10.90	Other.....	20%	kg
	Other:		
2007.91.00	Citrus fruit:		
2007.91.10	Fruit purée and fruit paste, not in retail packages.....	15%	kg
2007.91.90	Other.....	20%	kg
2007.99.00	Other:		
2007.99.10	Fruit purée and fruit paste, not in retail packages.....	15%	kg

CHAPTER 20 - *Continued*
PREPARATIONS OF VEGETABLES, FRUIT, NUTS OR OTHER PARTS OF PLANTS – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
2007.99.20	Pineapple-based.....	20%	kg
2007.99.30	Guava jams and jellies.....	20%	kg
2007.99.40	Guava cheese.....	20%	kg
2007.99.50	Nutmeg jams and jellies.....	20%	kg
2007.99.90	Other.....	20%	kg
20.08	**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:		
2008.11.00	Ground-nuts.....	20%	kg
2008.19.00	Other, including mixtures:		
2008.19.10	Peanut butter.....	20%	kg
2008.19.90	Other.....	20%	kg
2008.20.00	Pineapples.....	20%	kg
2008.30.00	Citrus fruit:		
2008.30.10	Oranges.....	20%	kg
2008.30.20	Grapefruits.....	20%	kg
2008.30.90	Other.....	20%	kg
2008.40.00	Pears.....	20%	kg
2008.50.00	Apricots.....	20%	kg
2008.60.00	Cherries.....	20%	kg
2008.70.00	Peaches, including nectarines.....	20%	kg
2008.80.00	Strawberries.....	20%	kg
	Other, including mixtures other than those of subheading 2008.19.00:		
2008.91.00	Palm hearts.....	20%	kg
2008.92.00	Mixtures.....	20%	kg
2008.99.00	Other:		
2008.99.10	Mangoes.....	20%	kg
2008.99.20	Banana and plantain chips.....	20%	kg
2008.99.30	Akee (ackee) (***Blighia sapida Koenig***).....	20%	kg
2008.99.40	Christophine (choyote).....	20%	kg
2008.99.90	Other.....	20%	kg

CHAPTER 20 - *Continued*
PREPARATIONS OF VEGETABLES, FRUIT, NUTS OR OTHER PARTS OF PLANTS – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
20.09	**Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.**		
	Orange juice:		
2009.11.00	Frozen:		
2009.11.10	Concentrated……..	40%	kg and l
2009.11.20	Other……...…	40%	kg and l
2009.12.00	Not frozen, of a Brix value not exceeding 20:		
2009.12.10	For infant use, in packages put up for retail sale……..……	10%	kg and l
2009.12.20	Other, in packages put up for retail sale…….	40%	kg and l
2009.12.30	Concentrated, not frozen……	40%	kg and l
2009.12.90	Other……..……	40%	kg and l
2009.19.00	Other:		
2009.19.10	For infant use, in packages put up for retail sale……	10%	kg and l
2009.19.20	Other, in packages put up for retail sale…….	40%	kg and l
2009.19.90	Other……...	40%	kg and l
	Grapefruit (including pomelo) juice:		
2009.21.00	Of a Brix value not exceeding 20:		
2009.21.10	For infant use, in packages put up for retail sale……	10%	kg and l
2009.21.20	Other, in packages put up for retail sale…….	40%	kg and l
2009.21.30	Concentrated. …….....	40%	kg and l
2009.21.90	Other……..……	40%	kg and l
2009.29.00	Other:		
2009.29.10	For infant use, in packages put up for retail sale……	10%	kg and l
2009.29.20	Other, in packages put up for retail sale…….	40%	kg and l
2009.29.90	Other……...	40%	kg and l
	Juice of any other single citrus fruit:		
2009.31.00	Of a Brix value not exceeding 20:		
2009.31.10	Lime juice:		
2009.31.11	Concentrated……	40%	kg and l
2009.31.12	For infant use, in packages put up for retail sale……	10%	kg and l

CHAPTER 20 - *Continued*
PREPARATIONS OF VEGETABLES, FRUIT, NUTS OR OTHER PARTS OF PLANTS – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
2009.31.13	Other in packages put up for retail sale…….	40%	kg and l
2009.31.19	Other……..	40%	kg and l
2009.31.20	Other:		
2009.31.21	For infant use, in packages put up for retail sale……	10%	kg and l
2009.31.22	Other in packages put up for retail sale…….	40%	kg and l
2009.31.29	Other……..	40%	kg and l
2009.39.00	Other juice of any single citrus fruit (excluding orange, grapefruit, lime):		
2009.39.10	Of a Brix value not exceeding 20:		
2009.39.11	Concentrated ……	40%	kg and l
2009.39.12	For infant use in packages put up for retail sale……...	10%	kg and l
2009.39.13	Other in packages put up for retail sale…….	40%	kg and l
2009.39.19	Other……..	40%	kg and l
2009.39.20	Other:		
2009.39.21	For infant use, in packages put up for retail sale……	10%	kg and l
2009.39.22	Other in packages put up for retail sale…….	40%	kg and l
2009.39.29	Other……..	40%	kg and l
	Pineapple juice:		
2009.41.00	Of a Brix value not exceeding 20:		
2009.41.10	Concentrated not in retail packages……..….	15%	kg and l
2009.41.11	For infant use, in packages put up for retail sale……	10%	kg and l
2009.41.12	Other in packages put up for retail sale……..	20%	kg and l
2009.41.19	Other……..	20%	kg and l
2009.49.00	Other:		
2009.49.10	For infant use, in packages put up for retail sale……..……	10%	kg and l
2009.49.11	Other in packages put up for retail sale……..	20%	kg and l
2009.49.19	Other……...….	20%	kg and l
2009.50.00	Tomato juice:		
2009.50.10	Concentrated, not in retail packages……..….	Free	kg and l
2009.50.20	For infant use in packages put up for retail sale……...	10%	kg and l
2009.50.90	Other…….	20%	kg and l
	Grape juice (including grape must):		
2009.61.00	Of a Brix value not exceeding 30:		

CHAPTER 20 - *Continued*
PREPARATIONS OF VEGETABLES, FRUIT, NUTS OR OTHER PARTS OF PLANTS – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
2009.61.10	Concentrated grape juice.....	Free	kg and l
2009.61.11	For infant use in packages put up for retail sale.....	10%	kg and l
2009.61.12	Other in packages put up for retail sale.....	20%	kg and l
2009.61.19	Other.....	20%	kg and l
2009.61.20	Grape must.....	Free	kg and l
2009.69.00	Other:		
2009.69.10	For infant use in packages put up for retail sale.....	10%	kg and l
2009.69.11	Other, in packages put up for retail sale.....	20%	kg and l
2009.69.19	Other.....	20%	kg and l
2009.69.20	Grape must.....	Free	kg and l
	Apple juice:		
2009.71.00	Of a Brix value not exceeding 20:		
2009.71.10	Concentrated, not in retail packages.....	5%	kg and l
2009.71.11	For infant use in packages put up for retail sale.....	10%	kg and l
2009.71.12	Other, in packages put up for retail sale.....	20%	kg and l
2009.71.19	Other.....	20%	kg and l
2009.79.00	Other:		
2009.79.10	For infant use in packages put up for retail sale.....	10%	kg and l
2009.79.11	Other, in packages put up for retail sale.....	20%	kg and l
2009.79.19	Other.....	20%	kg and l
2009.80.00	Juice of any other single fruit or vegetable:		
2009.80.10	Passion fruit juice:		
2009.80.11	Concentrated not in retail package.....	15%	kg and l
2009.80.12	For infant use in packages put up for retail sale.....	10%	kg and l
2009.80.13	Other, in packages put up for retail sale.....	20%	kg and l
2009.80.19	Other.....	20%	kg and l
2009.80.20	Tamarind juice:		
2009.80.21	Concentrated not in retail packages.....	15%	kg and l
2009.80.22	For infant use in packages put up for retail sale.....	10%	kg and l

CHAPTER 20 - *Continued*
PREPARATIONS OF VEGETABLES, FRUIT, NUTS OR OTHER PARTS OF PLANTS – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
2009.80.23	Other in packages put up for retail sale……..	20%	kg and l
2009.80.29	Other……	20%	kg and l
2009.80.30	Preparation of the juice of any other single fruit or vegetable for infant use put up for retail sale……..……..	10%	kg and l
2009.80.90	Other…….....	20%	kg and l
2009.90.00	Mixtures of juices:		
2009.90.10	Preparations of grapefruit and orange juices for infant use, put up for retail sale……	10%	kg and l
2009.90.20	Other mixtures of grapefruit and orange juices……...	40%	kg and l
2009.90.30	Preparations of pineapple-based juices for infant use, put up for retail sale……	10%	kg and l
2009.90.40	Other pineapple-based juices……..	20%	kg and l
2009.90.50	Preparations of other mixtures of juices for infant use, put up for retail sale……	10%	kg and l
2009.90.90	Other……	20%	kg and l

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CHAPTER 21

MISCELLANEOUS EDIBLE PREPARATIONS

Notes.

1. This Chapter does not cover:

   (a) Mixed vegetables of heading 07.12.;

   (b) Roasted coffee substitutes containing coffee in any proportion (heading 09.01);

   (c) Flavoured tea (heading 09.02);

   (d) Spices or other products of headings 09.04 to 09.10;

   (e) Food preparations, other than the products described in heading 21.03 or 21.04, containing more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);

   (f) Yeast put up as a medicament or other products of heading 30.03 or 30.04; or

   (g) Prepared enzymes of heading 35.07.

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

3. For the purposes of heading 21.04, the expression "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, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition, no account is to be taken of small quantities of any ingredients which may be added to the mixture for seasoning, preservation or other purposes. Such preparations may contain a small quantity of visible pieces of ingredients.

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CHAPTER 21 - *Continued*
MISCELLANEOUS EDIBLE PREPARATIONS – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
21.01	**Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof.**		
	Extracts, essences and concentrates, of coffee and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:		
2101.11.00	Extracts, essences and concentrates……..	20%	kg
2101.12.00	Preparations with a basis of extracts, essences or concentrates or with a basis of coffee……..	20%	kg
2101.20.00	Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences, or concentrates or with a basis of tea or maté……	20%	kg
2101.30.00	Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof……..	20%	kg
21.02	**Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 30.02); prepared baking powders.**		
2102.10.00	Active yeasts……..	15%	kg
2102.20.00	Inactive yeasts; other single-cell micro-organisms, dead:		
2102.20.10	Inactive yeasts……	15%	kg
2102.20.20	Other single-cell micro-organisms, dead……..	Free	kg
2102.30.00	Prepared baking powders……	15%	kg
21.03	**Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.**		
2103.10.00	Soya sauce.....	20%	kg
2103.20.00	Tomato ketchup and other tomato sauces:		
2103.20.10	Tomato ketchup……..	20%	kg
2103.20.20	Other tomato sauces……..	20%	kg
2103.30.00	Mustard flour and meal and prepared mustard:		

CHAPTER 21 - *Continued*
MISCELLANEOUS EDIBLE PREPARATIONS – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
2103.30.10	Mustard flour and meal……	15%	kg
2103.30.20	Prepared mustard……..	20%	kg
2103.90.00	Other:		
2103.90.10	Pepper sauce……	20%	kg
2103.90.20	Mayonnaise……	20%	kg
2103.90.30	Worcestershire sauce……	20%	kg
2103.90.40	Achar, kuchela and similar preparations……	20%	kg
2103.90.90	Other……..	20%	kg
21.04	**Soups and broths and preparations therefor; homogenised composite food preparations.**		
2104.10.00	Soups and broths and preparations therefor:		
2104.10.10	In liquid form……	20%	kg
2104.10.20	In solid or powder form……	20%	kg
2104.20.00	Homogenised composite food preparations:		
2104.20.10	Preparations for infant use, put up for retail sale……..	10%	kg
2104.20.90	Other……..	20%	kg
2105.00	**Ice cream and other edible ice, whether or not containing cocoa.**		
2105.00.10	Ice cream……	20%	kg
2105.00.90	Other……..	20%	kg
21.06	**Food preparations not elsewhere specified or included.**		
2106.10.00	Protein concentrates and textured protein substances:		
2106.10.10	Protein hydrolysates……..	Free	kg
2106.10.90	Other……..	20%	kg
2106.90.00	Other:		
2106.90.10	Mauby syrup……..	20%	kg
2106.90.20	Other flavoured or coloured sugar syrups……..	20%	kg
2106.90.30	Flavouring powders for making beverages……	Free	kg
2106.90.40	Autolysed yeast……..	15%	kg
2106.90.50	Ice cream powders……	20%	kg

CHAPTER 21 - *Continued*
MISCELLANEOUS EDIBLE PREPARATIONS – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
2106.90.60	Preparations consisting of saccharin and foodstuff, used for sweetening purposes……	20%	kg
2106.90.70	Preparations for infant use, put up for retail sale……..	10%	kg
2106.90.80	Preparations (other than those based on odoriferous substances) of types used in the manufacture of beverages with an alcoholic strength by volume exceeding 0.5% vol……	$35.00 per litre	kg and l
2106.90.90	Other……..	20%	kg

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CHAPTER 22

BEVERAGES, SPIRITS AND VINEGAR

Notes.

1. This Chapter does not cover:

   (a) Products of this Chapter (other than those of heading 2209.00.00) prepared for culinary purposes and thereby rendered unsuitable for consumption as beverages (generally heading 21.03);

   (b) Sea water (heading 2501.00);

   (c) Distilled or conductivity water or water of similar purity (heading 2853.00.00);

   (d) Acetic acid of a concentration exceeding 10% by weight of acetic acid (heading 29.15);

   (e) Medicaments of heading 30.03 or 30.04; or

   (f) Perfumery or toilet preparations (Chapter 33).

2. For the purposes of this Chapter and of Chapters 20 and 21, the "alcoholic strength by volume" shall be determined at a temperature of 20°C.

3. For the purposes of heading 22.02, the term "non-alcoholic beverages" means beverages of an alcoholic strength by volume not exceeding 0.5% vol. Alcoholic beverages are classified in headings 2203.00 to 2206.00 or heading 22.08 as appropriate.

Subheading Note.

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

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CHAPTER 22 - *Continued*
BEVERAGES, SPIRITS AND VINEGAR – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
22.01	**Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.**		
2201.10.00	Mineral waters and aerated waters:		
2201.10.10	Mineral waters……	20%	kg and l
2201.10.20	Aerated waters……	20%	kg and l
2201.90.00	Other:		
2201.90.10	Ordinary natural waters……	20%	kg and l
2201.90.90	Other……	20%	kg and l
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 or vegetable juices of heading 20.09.**		
2202.10.00	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured:		
2202.10.10	Aerated beverages……	20%	kg and l
2202.10.90	Other……	20%	kg and l
2202.90.00	Other:		
2202.90.10	Beverages containing cocoa……	20%	kg and l
2202.90.20	Malt beverages……	20%	kg and l
2202.90.90	Other……	20%	kg and l
2203.00	**Beer made from malt.**		
2203.00.10	Beer……	$6.76 per litre	kg and l
2203.00.20	Stout……	$8.45 per litre	kg and l
2203.00.90	Other……	$8.45 per litre	kg and l
22.04	**Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.**		

CHAPTER 22 - *Continued*
BEVERAGES, SPIRITS AND VINEGAR – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
2204.10.00	Sparkling wine……..	$67.60 per litre	kg and l
	Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:		
2204.21.00	In containers holding 2 litres or less……	$37.38 per litre	kg and l
2204.29.00	Other:		
2204.29.10	Grape must with fermentation prevented or arrested by the addition of alcohol……	6.5%	kg and l
2204.29.90	Other……	6.5%	kg and l
2204.30.00	Other grape must……..	6.5%	kg and l
22.05	**Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.**		
2205.10.00	In containers holding 2 litres or less……..	$50.70 per litre	kg and l
2205.90.00	Other……..	$50.70 per litre	kg and l
2206.00	**Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.**		
2206.00.10	Shandy……..	$33.80 per litre	kg and l
2206.00.90	Other……	$33.80 per litre	kg and l
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.**		
2207.10.00	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% or higher……..	$24.17 per litre	kg and l

CHAPTER 22 - *Continued*
BEVERAGES, SPIRITS AND VINEGAR – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
2207.20.00	Ethyl alcohol and other spirits, denatured, of any strength……..	$2.24 per litre	kg and l
22.08	**Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages.**		
2208.20.00	Spirits obtained by distilling grape wine or grape marc:		
2208.20.10	Brandy, in bottles of a strength not exceeding 46% vol...	$59.15 per litre	kg and l
2208.20.90	Other……	$59.15 per litre	kg and l
2208.30.00	Whiskies:		
2208.30.10	In bottles of a strength not exceeding 46% vol……...	$59.15 per litre	kg and l
2208.30.90	Other……..……..	$59.15 per litre	kg and l
2208.40.00	Rum and other spirits obtained by distilling fermented sugarcane products:		
2208.40.10	In bottles of a strength not exceeding 46% vol……...	$59.15 per litre	kg and l
2208.40.90	Other……	$59.15 per litre	kg and l
2208.50.00	Gin and Geneva:		
2208.50.10	In bottles of a strength not exceeding 46% vol……	$59.15 per litre	kg and l
2208.50.90	Other……	$59.15 per litre	kg and l
2208.60.00	Vodka……	$67.60 per litre	kg and l
2208.70.00	Liqueurs and cordials……..…..	$67.60 per litre	kg and l
2208.90.00	Other:		
2208.90.10	Aromatic bitters used as a flavouring agent for food and beverages……..	$1.86 per litre	kg and l
2208.90.20	Other aromatic bitters……...	$24.17 per litre	kg and l

CHAPTER 22 - *Continued*
BEVERAGES, SPIRITS AND VINEGAR – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
2208.90.90	Other……	$24.17 per litre	kg and l
2209.00.00	**Vinegar and substitutes for vinegar obtained from acetic acid……..**	20%	kg and l

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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 2306.41.00, the expression "low erucic acid rape or colza seeds" means seeds as defined in Subheading note 1 to Chapter 12.

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CHAPTER 23 - *Continued*
RESIDUES AND WASTE FROM THE FOOD INDUSTRIES;
PREPARED ANIMAL FODDER – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
23.01	**Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves.**		
2301.10.00	Flours, meals and pellets of meat or meat offal; greaves...	Free	kg
2301.20.00	Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates.....	Free	kg
23.02	**Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants.**		
2302.10.00	Of maize (corn).....	Free	kg
2302.30.00	Of wheat.....	Free	kg
2302.40.00	Of other cereals:		
2302.40.10	Of rice.....	Free	kg
2302.40.90	Other.....	Free	kg
2302.50.00	Of leguminous plants.....	Free	kg
23.03	**Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets.**		
2303.10.00	Residues of starch manufacture and similar residues.....	Free	kg
2303.20.00	Beet-pulp, bagasse and other waste of sugar manufacture.....	Free	kg
2303.30.00	Brewing or distilling dregs and waste.....	Free	kg
2304.00.00	**Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil.....**	Free	kg
2305.00.00	**Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.....**	Free	kg

CHAPTER 23 - *Continued*
RESIDUES AND WASTE FROM THE FOOD INDUSTRIES;
PREPARED ANIMAL FODDER – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
23.06	**Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 2304.00.00 or 2305.00.00.**		
2306.10.00	Of cotton seeds.....	Free	kg
2306.20.00	Of linseed.....	Free	kg
2306.30.00	Of sunflower seeds.....	Free	kg
	Of rape or colza seeds:		
2306.41.00	Of low erucic acid rape or colza seeds	Free	kg
2306.49.00	Other.....	Free	kg
2306.50.00	Of coconut or copra.....	15%	kg
2306.60.00	Of palm nuts or kernels.....	Free	kg
2306.90.00	Other.....	Free	kg
2307.00.00	**Wine lees; argol.....**	Free	kg
2308.00.00	**Vegetable materials and vegetable waste, vegetable resides and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included.....**	Free	kg
23.09	**Preparations of a kind used in animal feeding.**		
2309.10.00	Dog or cat food, put up for retail sale.....	20%	kg
2309.90.00	Other:		
2309.90.10	Mixed bird seeds.....	20%	kg
2309.90.20	Other foods for pets.....	20%	kg
2309.90.30	Prepared complete poultry feed.....	15%	kg
2309.90.40	Prepared complete cattle feed.....	15%	kg
2309.90.50	Prepared complete pig feed.....	15%	kg
2309.90.60	Other prepared complete animal feeds.....	15%	kg
2309.90.90	Other.....	Free	kg

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CHAPTER 24

TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES

Note.

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

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CHAPTER 24 - *Continued*
TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
24.01	**Unmanufactured tobacco; tobacco refuse.**		
2401.10.00	Tobacco, not stemmed/stripped……..	Free	kg
2401.20.00	Tobacco, partly or wholly stemmed/stripped……..	Free	kg
2401.30.00	Tobacco refuse……	Free	kg
24.02	**Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.**		
2402.10.00	Cigars, cheroots and cigarillos, containing tobacco…….	39%	kg
2402.20.00	Cigarettes containing tobacco……..	39%	kg
2402.90.00	Other……	39%	kg
24.03	**Other manufactured tobacco and manufactured tobacco substitutes; "homogenized" or "reconstituted" tobacco; tobacco extracts and essences.**		
2403.10.00	Smoking tobacco, whether or not containing tobacco substitutes in any proportion……	39%	kg
	Other:		
2403.91.00	"Homogenised" or "reconstituted" tobacco……..	39%	kg
2403.99.00	Other:		
2403.99.10	Snuff……..	39%	kg
2403.99.90	Other……..	39%	kg

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SECTION V

MINERAL PRODUCTS

CHAPTER 25

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

Notes.

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

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

2. This Chapter does not cover:

   (a) Sublimed sulphur, precipitated sulphur or colloidal sulphur (heading 2802.00.00);

   (b) Earth colours containing 70% or more by weight of combined iron evaluated as Fe_2O_3 (heading 28.21);

   (c) Medicaments or other products of Chapter 30;

   (d) Perfumery, cosmetic or toilet preparations (Chapter 33);

   (e) Setts, curbstones or flagstones (heading 6801.00.00); mosaic cubes or the like (heading 68.02); roofing, facing or damp course slates (heading 6803.00);

   (f) Precious or semi-precious stones (heading 71.02 or 71.03);

   (g) Cultured crystals (other than optical elements) weighing not less than 2.5 g each, of sodium chloride or of magnesium oxide, of heading 38.24; optical elements of sodium chloride or of magnesium oxide (heading 90.01);

(h) Billiard chalks (heading 95.04); or

(ij) Writing or drawing chalks or tailors' chalks (heading 96.09).

3. Any products classifiable in heading 25.17 and any other heading of the Chapter are to be classified in heading 25.17.

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

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CHAPTER 25 - *Continued*
SALT; SULPHUR; EARTHS AND STONE; PLASTERING MATERIALS, LIME AND CEMENT – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
2501.00	**Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea water.**		
2501.00.10	Table salt in retail packages of not more than 2.5 kg……..	20%	kg
2501.00.20	Other table salt……....	15%	kg
2501.00.30	Rock salt…….	Free	kg
2501.00.40	Pure sodium chloride……..	Free	kg
2501.00.50	Salt liquors……..	Free	kg
2501.00.90	Other…….....	Free	kg
2502.00.00	**Unroasted iron pyrites……...**	Free	kg
2503.00.00	**Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur……..…**	Free	kg
25.04	**Natural graphite.**		
2504.10.00	In powder or in flakes……	Free	kg
2504.90.00	Other…….....	Free	kg
25.05	**Natural sands of all kinds, whether or not coloured, other than metalbearing sands of Chapter 26.**		
2505.10.00	Silica sands and quartz sands……..	Free	kg
2505.90.00	Other…….....	Free	kg
25.06	**Quartz (other than natural sands); quartzite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.**		
2506.10.00	Quartz……..	Free	kg
2506.20.00	Quartzite……..	Free	kg

CHAPTER 25 - *Continued*
SALT; SULPHUR; EARTHS AND STONE; PLASTERING MATERIALS, LIME AND CEMENT – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
2507.00.00	**Kaolin and other kaolinic clays, whether or not calcined……**	Free	kg
25.08	**Other clays (not including expanded clays of heading 68.06), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths.**		
2508.10.00	Bentonite……	Free	kg
2508.30.00	Fire-clay……	Free	kg
2508.40.00	Other clays……	Free	kg
2508.50.00	Andalusite, kyanite and sillimanite……	Free	kg
2508.60.00	Mullite……	Free	kg
2508.70.00	Chamotte or dinas earths……	Free	kg
2509.00.00	**Chalk……**	Free	kg
25.10	**Natural calcium phosphates, natural aluminium calcium phosphates and phospatic chalk.**		
2510.10.00	Unground……	Free	kg
2510.20.00	Ground……	Free	kg
25.11	**Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading 28.16.**		
2511.10.00	Natural barium sulphate (barytes)……	Free	kg
2511.20.00	Natural barium carbonate (witherite)……	Free	kg
2512.00.00	**Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less……..**	Free	kg
25.13	**Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated.**		

CHAPTER 25 - *Continued*
SALT; SULPHUR; EARTHS AND STONE; PLASTERING MATERIALS, LIME AND CEMENT – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
2513.10.00	Pumice stone……	Free	kg
2513.20.00	Emery, natural corundum, natural garnet and other natural abrasives……	Free	kg
2514.00.00	**Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of rectangular (including square) shape……...**	Free	kg
25.15	**Marble, travertine, ecaussine and other calcareous monumental or building stone of an apparent specific gravity of 2.5 or more, and alabaster, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.**		
	Marble and travertine:		
2515.11.00	Crude or roughly trimmed……..	Free	kg
2515.12.00	Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape…….	Free	kg
2515.20.00	Ecaussine and other calcareous monumental or building stone; alabaster……	Free	kg
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:		
2516.11.00	Crude or roughly trimmed……..	Free	kg
2516.12.00	Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape…….	Free	kg
2516.20.00	Sandstone……	Free	kg
2516.90.00	Other monumental or building stone……..	Free	kg
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**		

CHAPTER 25 - *Continued*
SALT; SULPHUR; EARTHS AND STONE; PLASTERING MATERIALS, LIME AND CEMENT – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
	flint, whether or not heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated.		
2517.10.00	Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated……	Free	kg
2517.20.00	Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 2517.10.00…..……..	Free	kg
2517.30.00	Tarred macadam……..	Free	kg
	Granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat- treated:		
2517.41.00	Of marble……	Free	kg
2517.49.00	Other……..….	Free	kg
25.18	**Dolomite, whether or not calcined, or sintered, including dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; dolomite ramming mix.**		
2518.10.00	Dolomite not calcined or sintered……...	Free	kg
2518.20.00	Calcined or sintered dolomite……	Free	kg
2518.30.00	Dolomite ramming mix……...	Free	kg
25.19	**Natural magnesium carbonate (magnesite); fused magnesia; dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not pure.**		
2519.10.00	Natural magnesium carbonate (magnesite)……	Free	kg
2519.90.00	Other……	Free	kg

CHAPTER 25 - *Continued*
SALT; SULPHUR; EARTHS AND STONE; PLASTERING MATERIALS, LIME AND CEMENT – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
25.20	**Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders.**		
2520.10.00	Gypsum; anhydrite:		
2520.10.10	Gypsum	15%	kg
2520.10.20	Anhydrite	Free	kg
2520.20.00	Plasters:		
2520.20.10	Plaster of Paris	Free	kg
2520.20.90	Other	Free	kg
2521.00.00	**Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement**	10%	kg
25.22	**Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 28.25.**		
2522.10.00	Quicklime	10%	kg
2522.20.00	Slaked lime	10%	kg
2522.30.00	Hydraulic lime	10%	kg
25.23	**Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers.**		
2523.10.00	Cement clinkers	15%	kg
	Portland cement:		
2523.21.00	White cement, whether or not artificially coloured	Free	kg
2523.29.00	Other:		
2523.29.10	Building cement (grey)	15%	kg
2523.29.20	Oilwell cement	Free	kg
2523.29.90	Other	Free	kg
2523.30.00	Aluminous cement	Free	kg
2523.90.00	Other hydraulic cements	Free	kg

CHAPTER 25 - *Continued*
SALT; SULPHUR; EARTHS AND STONE; PLASTERING MATERIALS, LIME AND CEMENT – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
25.24	**Asbestos.**		
2524.10.00	Crocidolite.....	Free	kg
2524.90.00	Other.....	Free	kg
25.25	**Mica, including splittings; mica waste.**		
2525.10.00	Crude mica and mica rifted into sheets or splittings.....	Free	kg
2525.20.00	Mica powder.....	Free	kg
2525.30.00	Mica waste.....	Free	kg
25.26	**Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; talc.**		
2526.10.00	Not crushed, not powdered.....	Free	kg
2526.20.00	Crushed or powdered:		
2526.20.10	Talc.....	Free	kg
2526.20.90	Other.....	Free	kg
[25.27]			
25.28	**Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85% of H_3BO_3 calculated on the dry weight.**		
2528.10.00	Natural sodium borates and concentrates thereof (whether or not calcined).....	Free	kg
2528.90.00	Other.....	Free	kg
25.29	**Felspar; leucite; nepheline and nepheline syenite; fluorspar.**		
2529.10.00	Felspar.....	Free	kg
	Fluorspar:		
2529.21.00	Containing by weight 97% or less of calcium fluoride..	Free	kg

CHAPTER 25 - *Continued*
SALT; SULPHUR; EARTHS AND STONE; PLASTERING MATERIALS, LIME AND CEMENT – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
2529.22.00	Containing by weight more than 97% of calcium fluoride……..	Free	kg
2529.30.00	Leucite; nepheline and nepheline syenite……	Free	kg
25.30	**Mineral substances not elsewhere specified or included.**		
2530.10.00	Vermiculite, perlite and chlorites, unexpanded……..	Free	kg
2530.20.00	Kieserite, epsomite (natural magnesium sulphates)…...	Free	kg
2530.90.00	Other……	Free	kg

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CHAPTER 26

ORES, SLAG AND ASH

Notes.

1. This Chapter does not cover:

   (a) Slag or similar industrial waste prepared as macadam (heading 25.17);

   (b) Natural magnesium carbonate (magnesite), whether or not calcined (heading 25.19);

   (c) Sludges from the storage tanks of petroleum oils, consisting mainly of such oils (heading 27.10);

   (d) Basic slag of Chapter 31;

   (e) Slag wool, rock wool or similar mineral wools (heading 68.06);

   (f) Waste or scrap of precious metal or of metal clad with precious metal; other waste or scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal (heading 71.12); or

   (g) Copper, nickel or cobalt mattes produced by any process of smelting (Section XV).

2. For the purposes of headings 26.01 to 26.17, the term "ores" means minerals of mineralogical species actually used in the metallurgical industry for the extraction of mercury, of the metals of heading 28.44 or of the metals of Section XIV or XV, even if they are intended for non-metallurgical purposes. Headings 26.01 to 26.17 do not, however, include minerals which have been submitted to processes not normal to the metallurgical industry.

3. Heading 26.20 applies only to:

   (a) Slag, ash and residues of a kind used in industry either for the extraction of metals or as a basis for the manufacture of chemical compounds of metals, excluding ash and residues from the incineration of municipal waste (heading 26.21); and

   (b) Slag, ash and residues containing arsenic, whether or not containing metals, of a kind used either for the extraction of arsenic or metals or for the manufacture of their chemical compounds.

Subheading Notes.

1. For the purposes of subheading 2620.21.00, "leaded gasoline sludges and leaded anti-knock compound sludges" mean sludges obtained from storage tanks of leaded gasoline and leaded anti-knock compounds (for example, tetraethyl lead), and consisting essentially of lead, lead compounds and iron oxide.

2. Slag, ash and residues containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds, are to be classified in subheading 2620.60.00.

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CHAPTER 26 - *Continued*
ORES, SLAG AND ASH – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
26.01	**Iron ores and concentrates, including roasted iron pyrites.**		
	Iron ores and concentrates, other than roasted iron pyrites:		
2601.11.00	Non-agglomerated……	Free	kg
2601.12.00	Agglomerated……	Free	kg
2601.20.00	Roasted iron pyrites……...	Free	kg
2602.00.00	**Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more calculated on the dry weight……**	Free	kg
2603.00.00	**Copper ores and concentrates……..**	Free	kg
2604.00.00	**Nickel ores and concentrates……**	Free	kg
2605.00.00	**Cobalt ores and concentrates……...**	Free	kg
26.06	**Aluminium ores and concentrates.**		
2606.00.10	Calcined bauxite……	10%	kg
2606.00.90	Other……..	10%	kg
2607.00.00	**Lead ores and concentrates……..**	Free	kg
2608.00.00	**Zinc ores and concentrates……...**	Free	kg
2609.00.00	**Tin ores and concentrates……**	Free	kg
2610.00.00	**Chromium ores and concentrates……**	Free	kg
2611.00.00	**Tungsten ores and concentrates……...**	Free	kg
26.12	**Uranium or thorium ores and concentrates.**		
2612.10.00	Uranium ores and concentrates……..	Free	kg
2612.20.00	Thorium ores and concentrates……..	Free	kg

CHAPTER 26 - *Continued*
ORES, SLAG AND ASH – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
26.13	**Molybdenum ores and concentrates.**		
2613.10.00	Roasted.....	Free	kg
2613.90.00	Other.....	Free	kg
2614.00.00	**Titanium ores and concentrates.....**	Free	kg
26.15	**Niobium, tantalum, vanadium or zirconium ores and concentrates.**		
2615.10.00	Zirconium ores and concentrates.....	Free	kg
2615.90.00	Other.....	Free	kg
26.16	**Precious metal ores and concentrates.**		
2616.10.00	Silver ores and concentrates.....	Free	kg
2616.90.00	Other.....	Free	kg
26.17	**Other ores and concentrates.**		
2617.10.00	Antimony ores and concentrates.....	Free	kg
2617.90.00	Other.....	Free	kg
2618.00.00	**Granulated slag (slag sand) from the manufacture or iron or steel.....**	10%	kg
2619.00.00	**Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel.....**	10%	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:		
2620.11.00	Hard zinc spelter.....	Free	kg
2620.19.00	Other.....	Free	kg
	Containing mainly lead:		

CHAPTER 26 - *Continued*
ORES, SLAG AND ASH – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
2620.21.00	Leaded gasoline sludges and leaded anti-knock compound sludges……	Free	kg
2620.29.00	Other……..	Free	kg
2620.30.00	Containing mainly copper……..	Free	kg
2620.40.00	Containing mainly aluminium……	Free	kg
2620.60.00	Containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds……..	Free	kg
	Other:		
2620.91.00	Containing antimony, beryllium, cadmium, chromium or their mixtures……..	Free	kg
2620.99.00	Other……..	Free	kg
26.21	**Other slag and ash; including seaweed ash (kelp); ash and residues from the incineration of municipal waste.**		
2621.10.00	Ash and residues from the incineration of municipal waste……..	Free	kg
2621.90.00	Other……..	Free	kg

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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 oil 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 2701.11.00, "anthracite" means coal having a volatile matter limit (on a dry, mineral-matter-free basis) not exceeding 14%.

2. For the purposes of subheading 2701.12.00, "bituminous coal" means coal having a volatile matter limit (on a dry, mineral-matter-free basis) exceeding 14% and a calorific value limit (on a moist, mineral-matter-free basis) equal to or greater than 5,833 kcal/kg.

3. For the purposes of subheadings 2707.10.00, 2707.20.00, 2707.30.00 and 2707.40.00 the terms"benzol (benzene)", "toluol (toluene)", "xylol (xylenes)", "naphthalene" apply to products which contain more than 50% by weight of benzene, toluene, xylenes or naphthalene, respectively.

4. For the purposes of subheadings 2710.11.00, “light oils and preparations” are those of which 90% or more by volume (including losses) distil at 210^{o}C (ASTM D86 method).

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CHAPTER 27 - *Continued*
MINERAL FUELS, MINERAL OILS
AND PRODUCTS OF THEIR DISTILLATION;
BITUMINOUS SUBSTANCES; MINERAL WAXES – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
27.01	**Coal; briquettes, ovoids and similar solid fuels manufactured from coal.**		
	Coal, whether or not pulverized, but not agglomerated:		
2701.11.00	Anthracite……	Free	kg/m^3
2701.12.00	Bituminous coal……..	Free	kg/m^3
2701.19.00	Other coal……	Free	kg/m^3
2701.20.00	Briquettes, ovoids and similar solid fuels manufactured from coal……..	Free	kg/m^3
27.02	**Lignite, whether or not agglomerated, excluding jet.**		
2702.10.00	Lignite, whether or not pulverized, but not agglomerated……..	Free	kg/m^3
2702.20.00	Agglomerated lignite……	Free	kg/m^3
2703.00.00	**Peat (including peat litter), whether or not agglomerated……**	Free	kg/m^3
2704.00	**Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon.**		
2704.00.10	Coke and semi-coke of coal……	Free	kg/m^3
2704.00.20	Coke and semi-coke of lignite or of peat……	Free	kg/m^3
2704.00.30	Retort carbon……	Free	kg/m^3
2705.00.00	**Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons……..**	Free	kg/m^3
2706.00.00	**Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars…….**	Free	kg/m^3

CHAPTER 27 - *Continued*
MINERAL FUELS, MINERAL OILS
AND PRODUCTS OF THEIR DISTILLATION;
BITUMINOUS SUBSTANCES; MINERAL WAXES – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
27.07	**Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents.**		
2707.10.00	Benzol (benzene)……	15%	kg/m^3
2707.20.00	Toluol (toluene)……	15%	kg/m^3
2707.30.00	Xylol (xylenes)……	15%	kg/m^3
2707.40.00	Napthalene……	15%	kg/m^3
2707.50.00	Other aromatic hydrocarbon mixtures of which 65% or more by volume (including losses) distils at 250°C by the ASTM D 86 method……	15%	kg/m^3
	Other:		
2707.91.00	Creosote oils……	15%	kg/m^3
2707.99.00	Other:		
2707.99.10	Gasoline blending preparations……..	15%	kg/m^3
2707.99.90	Other……..	15%	kg/m^3
27.08	**Pitch and pitch coke, obtained from coal tar or from other mineral tars.**		
2708.10.00	Pitch……	15%	kg/m^3
2708.20.00	Pitch coke……	Free	kg/m^3
2709.00	**Petroleum oils and oils obtained from bituminous minerals, crude.**		
2709.00.10	Imported under the processing agreement……..	Free	kg/m^3
2709.00.90	Other……	Free	kg/m^3
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.**		

CHAPTER 27 - *Continued*
MINERAL FUELS, MINERAL OILS
AND PRODUCTS OF THEIR DISTILLATION;
BITUMINOUS SUBSTANCES; MINERAL WAXES – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
	Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than waste oils:		
2710.11.00	Light oils and preparations:		
2710.11.10	Aviation spirit of 100 octane and over……..	Free	kg/m^3
2710.11.20	Aviation spirit under 100 octane……	Free	kg/m^3
2710.11.30	Motor spirit (gasoline)……	30%	kg/m^3
2710.11.40	Spirit type (gasoline type) jet fuel……..	Free	kg/m^3
2710.11.90	Other……..	Free	kg/m^3
2710.19.00	Other:		
2710.19.10	Kerosene type jet fuel……	Free	kg/m^3
2710.19.20	Illuminating kerosene……	30%	kg/m^3
2710.19.30	Vapourising oil or white spirit……..	30%	kg/m^3
2710.19.40	Diesel oil……..	30%	kg/m^3
2710.19.50	Gas oils (other than diesel oil)……	30%	kg/m^3
2710.19.60	Bunker ‘C’ grade fuel oil……..	30%	kg/m^3
2710.19.70	Partly refined petroleum, including topped crudes…….	Free	kg/m^3
2710.19.80	Lubricating oil base stocks, lubricating oils, greases:		
2710.19.81	Lubricating oil base stock (Paraffinic type)……..	15%	kg/m^3
2710.19.82	Other lubricating oil base stock……	15%	kg/m^3
2710.19.83	Lubricating oils……	30%	kg/m^3
2710.19.84	Lubricating greases……..	30%	kg/m^3
2710.19.85	Hydraulic brake fluids and other prepared liquids for hydraulic transmission……	15%	kg/m^3
2710.19.86	Transformer oil……..	Free	kg/m^3
2710.19.87	Circuit breaker oil……..	Free	kg/m^3
2710.19.88	Cleansing, cutting and mould release oils……	Free	kg/m^3
2710.19.89	Other……..	Free	kg/m^3
2710.19.90	Other……..	Free	kg/m^3
	Waste oils:		
2710.91.00	Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)……..	Free	kg/m^3

CHAPTER 27 - *Continued*
MINERAL FUELS, MINERAL OILS
AND PRODUCTS OF THEIR DISTILLATION;
BITUMINOUS SUBSTANCES; MINERAL WAXES – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
2710.99.00	Other……	Free	kg/m^3
27.11	**Petroleum gases and other gaseous hydrocarbons.**		
	Liquefied:		
2711.11.00	Natural gas……..	Free	kg/m^3
2711.12.00	Propane……	Free	kg/m^3
2711.13.00	Butanes……	Free	kg/m^3
2711.14.00	Ethylene, propylene, butylene and butadiene……..	Free	kg/m^3
2711.19.00	Other……	Free	kg/m^3
	In gaseous state:		
2711.21.00	Natural gas……..	Free	kg/m^3
2711.29.00	Other……	Free	kg/m^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.**		
2712.10.00	Petroleum jelly……	20%	kg/m^3
2712.20.00	Paraffin wax containing by weight less than 0.75% of oil……	Free	kg/m^3
2712.90.00	Other……	Free	kg/m^3
27.13	**Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals.**		
	Petroleum coke:		
2713.11.00	Not calcined……	Free	kg
2713.12.00	Calcined……..	Free	kg
2713.20.00	Petroleum bitumen……..	30%	kg
2713.90.00	Other residues of petroleum oils or of oils obtained from bituminous mineral……..	30%	kg

CHAPTER 27 - *Continued*
MINERAL FUELS, MINERAL OILS
AND PRODUCTS OF THEIR DISTILLATION;
BITUMINOUS SUBSTANCES; MINERAL WAXES – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
27.14	**Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks.**		
2714.10.00	Bituminous or oil shale and tar sands……..	30%	kg
2714.90.00	Other:		
2714.90.10	Natural bitumen……..	30%	kg
2714.90.20	Natural asphalt……	10%	kg
2714.90.30	Asphaltites and asphaltic rocks……..	30%	kg
2714.90.90	Other……	30%	kg
2715.00	**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).**		
2715.00.10	Cut-backs……	30%	kg
2715.00.90	Other……	30%	kg
2716.00.00	**Electrical energy……**	Free	1000 kwh

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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 2852.00.00 are to be classified in those headings and in no other heading of this Section.

2. Subject to Note 1 above, goods classifiable in heading 30.04, 30.05, 30.06, 32.12, 3303.00, 33.04, 33.05, 33.06, 33.07, 35.06, 37.07 or 38.08 by reason of being put up in measured doses or for retail sale are to be classified in those headings and in no other heading of the Nomenclature.

3. Goods put up in sets consisting of two or more separate constituents, some or all of which fall in this Section and are intended to be mixed together to obtain a product of Section VI or VII, are to be classified in the heading appropriate to that product, provided that the constituents are:

   (a) having regard to the manner in which they are put up, clearly identifiable as being intended to be used together without first being repacked;

   (b) presented together; and

   (c) identifiable, whether by their nature or by the relative proportions in which they are present, as being complementary one to another.

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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 added anti-dusting agent or a colouring substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for specific use rather than for general use.

2. In addition to dithionites and sulphoxylates, stabilised with organic substances (heading 28.31), carbonates and peroxocarbonates of inorganic bases (heading 28.36), cyanides, cyanide oxides and complex cyanides of inorganic bases (heading 28.37), fulminates, cyanates and thiocyanates, of inorganic bases (heading 28.42), organic products included in headings 28.43 to 28.46 and 2852.00.00 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 2847.00.00), carbon oxysulphide, thiocarbonyl halides, cyanogen, cyanogen halides and cyanamide and its metal derivatives (heading 2853.00.00) other than calcium cyanamide, whether or not pure (Chapter 31).

3. Subject to the provisions of Note 1 to Section VI, this Chapter does not cover:

(a) Sodium chloride or magnesium oxide, whether or not pure, or other products of Section V;

(b) Organo-inorganic compounds other than those mentioned in Note 2 above;

(c) Products mentioned in Note 2, 3, 4 or 5 to Chapter 31;

(d) Inorganic products of a kind used as luminophores, of heading 32.06; glass frit and other glass in the form of powder, granules or flakes, of heading 32.07;

(e) Artificial graphite (heading 38.01); products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading 3813.00.00; ink removers put up in packings for retail sale, of heading 38.24; cultured crystals (other than optical elements) weighing not less than 2.5g each, of the halides of the alkali or alkaline-earth metals, of heading 38.24;

(f) Precious or semi-precious stones (natural, synthetic or reconstructed) or dust or powder of such stones (headings 71.02 to 71.05), or precious metals or precious metal alloys of Chapter 71;

(g) The metals, whether or not pure, metal alloys or cermets, including sintered metal carbides (metal carbides sintered with a metal), of Section XV; or

(h) Optical elements, for example, of the halides of the alkali or alkaline-earth metals (heading 90.01).

4. Chemically defined complex acids consisting of a non-metal acid of sub-Chapter II and a metal acid of sub-Chapter IV are to be classified in heading 28.11.

5. Headings 28.26 to 28.42 apply only to metal or ammonium salts or peroxysalts.
Except where the context otherwise requires, double or complex salts are to be classified in heading 28.42.

6. Heading 28.44 applies only to:

(a) Technetium (atomic No. 43), promethium (atomic No. 61), polonium (atomic No. 84) and all elements with an atomic number greater than 84;

(b) Natural or artificial radioactive isotopes (including those of the precious metals or of the base metals of Sections XIV and XV), whether or not mixed together;

(c) Compounds, inorganic or organic, of these elements or isotopes, whether or not chemically defined, whether or not mixed together;

(d) Alloys, dispersions (including cermets), ceramic products and mixtures containing these elements or isotopes or inorganic or organic compounds thereof and having a specific radioactivity exceeding 74 Bq/g (0.002 μ Ci/g).

(e) Spent (irradiated) fuel elements (cartridges) of nuclear reactors;

(f) Radioactive residues whether or not usable.

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

- individual nuclides, excluding, however, those existing in nature in the monoisotopic state;

- mixtures of isotopes of one and the same element, enriched in one or several of the said isotopes, that is, elements of which the natural isotopic composition has been artificially modified.

7. Heading 2848.00.00 includes copper phosphide (phosphor copper) containing more than 15% by weight of phosphorus.

8. Chemical elements (for example, silicon and selenium) doped for use in electronics are to be classified in this Chapter, provided that they are in forms unworked as drawn, or in the form of cylinders or rods. When cut in the form of discs, wafers or similar forms, they fall in heading 3818.00.00.

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CHAPTER 28 - *Continued*
INORGANIC CHEMICALS; ORGANIC OR INORGANIC COMPOUNDS OF PRECIOUS METALS, OF RARE-EARTH METALS, OF RADIOACTIVE ELEMENTS OR OF ISOTOPES—*Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
	I - CHEMICAL ELEMENTS		
28.01	**Fluorine, chlorine, bromine and iodine.**		
2801.10.00	Chlorine	Free	kg
2801.20.00	Iodine	Free	kg
2801.30.00	Flourine; bromine	Free	kg
2802.00.00	**Sulphur, sublimed or precipitated; colloidal sulphur**	Free	kg
2803.00.00	**Carbon (carbon blacks and other forms of carbon not elsewhere specified or included)**	Free	kg
28.04	**Hydrogen, rare gases and other non-metals.**		
2804.10.00	Hydrogen	10%	kg and m^3
	Rare gases:		
2804.21.00	Argon	10%	kg and m^3
2804.29.00	Other	Free	kg and m^3
2804.30.00	Nitrogen	10%	kg and m^3
2804.40.00	Oxygen	10%	kg and m^3
2804.50.00	Boron; tellurium	Free	kg
	Silicon:		
2804.61.00	Containing by weight not less than 99.99% of silicon	Free	kg
2804.69.00	Other	Free	kg
2804.70.00	Phosphorus	Free	kg
2804.80.00	Arsenic	Free	kg
2804.90.00	Selenium	Free	kg
28.05	**Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or inter-alloyed; mercury.**		
	Alkali or alkaline-earth metals:		

CHAPTER 28 - *Continued*
INORGANIC CHEMICALS; ORGANIC OR INORGANIC COMPOUNDS OF PRECIOUS METALS, OF RARE-EARTH METALS, OF RADIOACTIVE ELEMENTS OR OF ISOTOPES—*Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
2805.11.00	Sodium.....	Free	kg
2805.12.00	Calcium.....	Free	kg
2805.19.00	Other.....	Free	kg
2805.30.00	Rare-earth metals, scandium and yttrium, whether or not intermixed or inter-alloyed.....	Free	kg
2805.40.00	Mercury.....	Free	kg
	II - INORGANIC ACIDS AND INORGANIC OXYGEN COMPOUNDS OF NON-METALS		
28.06	**Hydrogen chloride (hydrochloric acid); chlorosulphuric acid.**		
2806.10.00	Hydrogen chloride (hydrochloric acid).....	Free	kg
2806.20.00	Chlorosulphuric acid.....	Free	kg
2807.00	**Sulphuric acid; oleum.**		
2807.00.10	Sulphuric acid, for chemical analysis.....	Free	kg
2807.00.20	Sulphuric acid, other.....	15%	kg
2807.00.30	Oleum.....	Free	kg
2808.00.00	**Nitric acid; sulphonitric acids.....**	Free	kg
28.09	**Diphosphorus pentaoxide; phosphoric acid; and polyphosphoric acids, whether or not chemically defined.**		
2809.10.00	Diphosphorus pentaoxide.....	Free	kg
2809.20.00	Phosphoric acid and polyphosphoric acid.....	Free	kg
2810.00.00	**Oxides of boron; boric acids.....**	Free	kg
28.11	**Other inorganic acids and other inorganic oxygen compounds of non-metals.**		
	Other inorganic acids:		
2811.11.00	Hydrogen fluoride (hydrofluoric acid).....	Free	kg

CHAPTER 28 - *Continued*
INORGANIC CHEMICALS; ORGANIC OR INORGANIC COMPOUNDS OF PRECIOUS METALS, OF RARE-EARTH METALS, OF RADIOACTIVE ELEMENTS OR OF ISOTOPES=*Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
2811.19.00	Other.....	Free	kg
	Other inorganic oxygen compounds of non- metals:		
2811.21.00	Carbon dioxide.....	15%	kg
2811.22.00	Silicon dioxide.....	Free	kg
2811.29.00	Other:		
2811.29.10	Nitrous oxide.....	Free	kg
2811.29.90	Other.....	Free	kg
	III - HALOGEN OR SULPHUR COMPOUNDS OF NON-METALS		
28.12	**Halides and halide oxides of non-metals.**		
2812.10.00	Chlorides and chloride oxides.....	Free	kg
2812.90.00	Other.....	Free	kg
28.13	**Sulphides of non-metals; commercial phosphorus trisulphide.**		
2813.10.00	Carbon disulphide.....	Free	kg
2813.90.00	Other.....	Free	kg
	IV - INORGANIC BASES AND OXIDES, HYDROXIDES AND PEROXIDES OF METALS		
28.14	**Ammonia, anhydrous or in aqueous solution.**		
2814.10.00	Anhydrous ammonia.....	15%	kg
2814.20.00	Ammonia in aqueous solution.....	Free	kg
28.15	**Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium.**		
	Sodium hydroxide (caustic soda):		

CHAPTER 28 - *Continued*
INORGANIC CHEMICALS; ORGANIC OR INORGANIC COMPOUNDS OF PRECIOUS METALS, OF RARE-EARTH METALS, OF RADIOACTIVE ELEMENTS OR OF ISOTOPES—*Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
2815.11.00	Solid	Free	kg
2815.12.00	In aqueous solution (soda lye or liquid soda)	Free	kg
2815.20.00	Potassium hydroxide (caustic potash)	Free	kg
2815.30.00	Peroxides of sodium or potassium	Free	kg
28.16	**Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium.**		
2816.10.00	Hydroxide and peroxide of magnesium	Free	kg
2816.40.00	Oxides, hydroxides and peroxides, of strontium or barium	Free	kg
2817.00.00	**Zinc oxide; zinc peroxide**	Free	kg
28.18	**Artificial corundum, whether or not chemically defined; aluminium oxide; aluminium hydroxide.**		
2818.10.00	Artificial corundum, whether or not chemically defined	Free	kg
2818.20.00	Aluminium oxide (alumina), other than artificial corundum	15%	kg
2818.30.00	Aluminium hydroxide	Free	kg
28.19	**Chromium oxides and hydroxides.**		
2819.10.00	Chromium trioxide	Free	kg
2819.90.00	Other	Free	kg
28.20	**Manganese oxides.**		
2820.10.00	Manganese dioxide	Free	kg
2820.90.00	Other	Free	kg
28.21	**Iron oxides and hydroxides; earth colours containing 70% or more by weight of combined iron evaluated as Fe_2O_3.**		

CHAPTER 28 - *Continued*
INORGANIC CHEMICALS; ORGANIC OR INORGANIC COMPOUNDS OF PRECIOUS METALS, OF RARE-EARTH METALS, OF RADIOACTIVE ELEMENTS OR OF ISOTOPES—*Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
2821.10.00	Iron oxides and hydroxides	Free	kg
2821.20.00	Earth colours	Free	kg
2822.00.00	**Cobalt oxides and hydroxides; commercial cobalt oxides**	Free	kg
2823.00.00	**Titanium oxides**	Free	kg
28.24	**Lead oxides; red lead and orange lead.**		
2824.10.00	Lead monoxide (litharge, massicot)	Free	kg
2824.90.00	Other	Free	kg
28.25	**Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides.**		
2825.10.00	Hydrazine and hydroxylamine and their inorganic salts	Free	kg
2825.20.00	Lithium oxide and hydroxide	Free	kg
2825.30.00	Vanadium oxides and hydroxides	Free	kg
2825.40.00	Nickel oxides and hydroxides	Free	kg
2825.50.00	Copper oxides and hydroxides	Free	kg
2825.60.00	Germanium oxides and zirconium dioxide	Free	kg
2825.70.00	Molybdenum oxides and hydroxides	Free	kg
2825.80.00	Antimony oxides	Free	kg
2825.90.00	Other	Free	kg
	V - SALTS AND PEROXYSALTS, OF INORGANIC ACIDS AND METALS		
28.26	**Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts.**		
	Fluorides:		
2826.12.00	Of aluminium	Free	kg
2826.19.00	Other	Free	kg

CHAPTER 28 - *Continued*
INORGANIC CHEMICALS; ORGANIC OR INORGANIC COMPOUNDS OF PRECIOUS METALS, OF RARE-EARTH METALS, OF RADIOACTIVE ELEMENTS OR OF ISOTOPES—*Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
2826.30.00	Sodium hexafluoroaluminate (synthetic cryolite).....	Free	kg
2826.90.00	Other.....	Free	kg
28.27	**Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides.**		
2827.10.00	Ammonium chloride.....	Free	kg
2827.20.00	Calcium chloride.....	Free	kg
	Other chlorides:		
2827.31.00	Of magnesium.....	Free	kg
2827.32.00	Of aluminium.....	Free	kg
2827.35.00	Of nickel.....	Free	kg
2827.39.00	Other.....	Free	kg
	Chloride oxides and chloride hydroxides:		
2827.41.00	Of copper.....	Free	kg
2827.49.00	Other.....	Free	kg
	Bromides and bromide oxides:		
2827.51.00	Bromides of sodium or of potassium.....	Free	kg
2827.59.00	Other.....	Free	kg
2827.60.00	Iodides and iodide oxides.....	Free	kg
28.28	**Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites**.		
2828.10.00	Commercial calcium hypochlorite and other calcium hypochlorites.....	Free	kg
2828.90.00	Other.....	Free	kg
28.29	**Chlorates and perchlorates; bromates and perbromates; iodates and periodates.**		
	Chlorates:		
2829.11.00	Of sodium.....	Free	kg
2829.19.00	Other.....	Free	kg
2829.90.00	Other.....	Free	kg

CHAPTER 28 - *Continued*
INORGANIC CHEMICALS; ORGANIC OR INORGANIC COMPOUNDS OF PRECIOUS METALS, OF RARE-EARTH METALS, OF RADIOACTIVE ELEMENTS OR OF ISOTOPES—*Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
28.30	**Sulphides; polysulphides, whether or not chemically defined.**		
2830.10.00	Sodium sulphides	Free	kg
2830.90.00	Other	Free	kg
28.31	**Dithionites and sulphoxylates.**		
2831.10.00	Of sodium	Free	kg
2831.90.00	Other	Free	kg
28.32	**Sulphites; thiosulphates.**		
2832.10.00	Sodium sulphites	Free	kg
2832.20.00	Other sulphites	Free	kg
2832.30.00	Thiosulphates	Free	kg
28.33	**Sulphates; alums; peroxosulphates (persulphates).**		
	Sodium sulphates:		
2833.11.00	Disodium sulphate	Free	kg
2833.19.00	Other	Free	kg
	Other sulphates:		
2833.21.00	Of magnesium	Free	kg
2833.22.00	Of aluminium	15%	kg
2833.24.00	Of nickel	Free	kg
2833.25.00	Of copper	Free	kg
2833.27.00	Of barium	Free	kg
2833.29.00	Other	Free	kg
2833.30.00	Alums	Free	kg
2833.40.00	Peroxosulphates (persulphates)	Free	kg
28.34	**Nitrites; nitrates.**		
2834.10.00	Nitrites	Free	kg
	Nitrates:		
2834.21.00	Of potassium	Free	kg

CHAPTER 28 - *Continued*
INORGANIC CHEMICALS; ORGANIC OR INORGANIC COMPOUNDS OF PRECIOUS METALS, OF RARE-EARTH METALS, OF RADIOACTIVE ELEMENTS OR OF ISOTOPES—*Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
2834.29.00	Other……	Free	kg
28.35	**Phosphinates (hypophosphites), phosphonates (phosphites) and phosphates; polyphosphates, whether or not chemically defined.**		
2835.10.00	Phosphinates (hypophosphites) and phosphonates (phosphites)……	Free	kg
	Phosphates:		
2835.22.00	Of mono-or disodium……..	Free	kg
2835.24.00	Of potassium……	Free	kg
2835.25.00	Calcium hydrogenorthophosphate (“dicalcium phosphate”)……..	Free	kg
2835.26.00	Other phosphates of calcium……...	Free	kg
2835.29.00	Other……	Free	kg
	Polyphosphates:		
2835.31.00	Sodium triphosphate (sodium tripolyphosphate)……	Free	kg
2835.39.00	Other……	Free	kg
28.36	**Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamate.**		
2836.20.00	Disodium carbonate……	Free	kg
2836.30.00	Sodium hydrogencarbonate (sodium bicarbonate)….	Free	kg
2836.40.00	Potassium carbonates……...	Free	kg
2836.50.00	Calcium carbonate……..….	Free	kg
2836.60.00	Barium carbonate……	Free	kg
	Other:		
2836.91.00	Lithium carbonates……..	Free	kg
2836.92.00	Strontium carbonate……	Free	kg
2836.99.00	Other……	Free	kg
28.37	**Cyanides, cyanide oxides and complex cyanides.**		
	Cyanides and cyanide oxides:		

CHAPTER 28 - *Continued*
INORGANIC CHEMICALS; ORGANIC OR INORGANIC COMPOUNDS OF PRECIOUS METALS, OF RARE-EARTH METALS, OF RADIOACTIVE ELEMENTS OR OF ISOTOPES—*Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
2837.11.00	Of sodium.....	Free	kg
2837.19.00	Other.....	Free	kg
2837.20.00	Complex cyanides.....	Free	kg
[28.38]			
28.39	**Silicates; commercial alkali metal silicates.**		
	Of sodium:		
2839.11.00	Sodium metasilicates.....	Free	kg
2839.19.00	Other.....	Free	kg
2839.90.00	Other.....	Free	kg
28.40	**Borates; peroxoborates (perborates).**		
	Disodium tetraborate (refined borax):		
2840.11.00	Anhydrous.....	Free	kg
2840.19.00	Other.....	Free	kg
2840.20.00	Other borates	Free	kg
2840.30.00	Peroxoborates (perborates).....	Free	kg
28.41	**Salts of oxometallic or peroxometallic acids.**		
2841.30.00	Sodium dichromate.....	Free	kg
2841.50.00	Other chromates and dichromates; peroxochromates..	Free	kg
	Manganites, manganates and permanganates:		
2841.61.00	Potassium permanganate.....	Free	kg
2841.69.00	Other.....	Free	kg
2841.70.00	Molybdates.....	Free	kg
2841.80.00	Tungstates (wolframates).....	Free	kg
2841.90.00	Other.....	Free	kg
28.42	**Other salts of inorganic acids or peroxoacids (including aluminosilicates whether or not chemically defined), other than azides.**		

CHAPTER 28 - *Continued*
INORGANIC CHEMICALS; ORGANIC OR INORGANIC COMPOUNDS OF PRECIOUS METALS, OF RARE-EARTH METALS, OF RADIOACTIVE ELEMENTS OR OF ISOTOPES—*Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
2842.10.00	Double or complex silicates, including aluminosilicates whether or not chemically defined…	Free	kg
2842.90.00	Other……	Free	kg
	VI – MISCELLANEOUS		
28.43	**Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals.**		
2843.10.00	Colloidal precious metals……	Free	kg
	Silver compounds:		
2843.21.00	Silver nitrate……	Free	kg
2843.29.00	Other……	Free	kg
2843.30.00	Gold compounds……...	Free	kg
2843.90.00	Other compounds; amalgams……...	Free	kg
28.44	**Radioactive chemical elements and radioactive isotopes (including the fissile or fertile chemical elements and isotopes) and their compounds; mixtures and residues containing these products.**		
2844.10.00	Natural uranium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing natural uranium or natural uranium compounds……	Free	kg
2844.20.00	Uranium enriched in U 235 and its compounds; plutonium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium enriched in U 235, plutonium or compounds of these products……	Free	kg
2844.30.00	Uranium depleted in U 235 and its compounds; thorium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium depleted in U 235, thorium or compounds of these products……..	Free	kg

CHAPTER 28 - *Continued*
INORGANIC CHEMICALS; ORGANIC OR INORGANIC COMPOUNDS OF PRECIOUS METALS, OF RARE-EARTH METALS, OF RADIOACTIVE ELEMENTS OR OF ISOTOPES—*Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
2844.40.00	Radioactive elements and isotopes and compounds other than those of sub heading 2844.10.00, 2844.20.00 or 2844.30.00; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues……..	Free	kg
2844.50.00	Spent (irradiated) fuel elements (cartridges) of nuclear reactors……	Free	kg
28.45	**Isotopes other than those of heading 28.44; compounds, inorganic or organic, of such isotopes, whether or not chemically defined.**		
2845.10.00	Heavy water (deuterium oxide)……	Free	kg
2845.90.00	Other……	Free	kg
28.46	**Compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixtures of these metals.**		
2846.10.00	Cerium compounds……..	Free	kg
2846.90.00	Other……	Free	kg
2847.00.00	**Hydrogen peroxide, whether or not solidified with urea……...**	Free	kg
2848.00.00	**Phosphides, whether or not chemically defined, excluding ferrophosphorus…….**	Free	kg
28.49	**Carbides, whether or not chemically defined.**		
2849.10.00	Of calcium……	Free	kg
2849.20.00	Of silicon……..	Free	kg
2849.90.00	Other……	Free	kg

CHAPTER 28 - *Continued*
INORGANIC CHEMICALS; ORGANIC OR INORGANIC COMPOUNDS OF PRECIOUS METALS, OF RARE-EARTH METALS, OF RADIOACTIVE ELEMENTS OR OF ISOTOPES—*Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
2850.00.00	**Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 28.49……..**	Free	kg
[28.51]			
2852.00.00	**Compounds, inorganic or organic, of mercury, excluding amalgams……**	Free	kg
2853.00.00	**Other inorganic compounds (including distilled or conductivity water and water of similar purity); liquid air (whether or not rare gases have been removed); compressed air; amalgams, other than amalgams of precious metals……..**	Free	kg

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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 2940.00.00, 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 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 1520.00.00;

(b) Ethyl alcohol (heading 22.07 or 22.08);

(c) Methane or propane (heading 27.11);

(d) The compounds of carbon mentioned in Note 2 to Chapter 28;

(e) Urea (heading 31.02 or 31.05);

(f) Colouring matter of vegetable or animal origin (heading 3203.00), synthetic organic colouring matter, synthetic organic products of a kind used as fluorescent brightening agents or as luminophores (heading 32.04) or dyes or other colouring matter put up in forms or packings for retail sale (heading 32.12);

(g) Enzymes (heading 35.07);

(h) Metaldehyde, hexamethylenetetramine or similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels, or liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm^3 (heading 36.06);

(ij) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading 3813.00.00; ink removers put up in packings for retail sale, of heading 38.24; or

(k) Optical elements, for example, of ethylenediamine tartrate (heading 90.01).

3. Goods which could be included in two or more of the headings of this Chapter are to be classified in that one of those headings which occurs last in numerical order.

4. In headings 29.04 to 29.06, 29.08 to 2911.00.00 and 2913.00.00 to 29.20, 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 purposes of heading 29.29.

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

5. (A) The esters of acid-function organic compounds of sub-Chapters 1 to VII with organic compounds of these sub-Chapters are to be classified with that compound which is classified in the heading which occurs last in numerical order in these sub-Chapters.

(B) Esters of ethyl alcohol or glycerol with acid-function organic compounds of sub-Chapters I to VII are to be classified in the same heading as the corresponding acid-function compounds.

(C) Subject to Note 1 to Section VI and Note 2 to Chapter 28:

(1) Inorganic salts of organic compounds such as acid-, phenol- or enol-function compounds or organic bases, of sub-Chapters I to X or heading 2942.00.00, 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 2942.00.00 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 "cleaving" of all metal bonds, other than metal-carbon bonds.

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

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

6. The compounds of headings 29.30 and 2931.00.00 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 2931.00.00 (other organo-inorganic compounds) do not include sulphonated or halogenated derivatives (including compound derivatives) which, apart from hydrogen, oxygen and nitrogen, only have directly linked to carbon the atoms of sulphur or of a halogen which give them their nature of sulphonated or halogenated derivatives (or compound derivatives).

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

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

8. For the purposes of heading 29.37:

(a) the term “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.

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CHAPTER 29 - *Continued*
ORGANIC CHEMICALS – *Continued*

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

CHAPTER 29 - *Continued*
ORGANIC CHEMICALS – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
2903.11.00	Chloromethane (methyl chloride) and chloroethane (ethyl chloride).....	Free	kg
2903.12.00	Dichloromethane (methylene chloride).....	Free	kg
2903.13.00	Chloroform (trichloromethane).....	Free	kg
2903.14.00	Carbon tetrachloride.....	Free	kg
2903.15.00	Ethylene dichloride (ISO) (1,2 dichloroethane).....	Free	kg
2903.19.00	Other:		
2903.19.10	1,1,1-Trichloroethane (methylchloroform).....	Free	kg
2903.19.90	Other.....	Free	kg
	Unsaturated chlorinated derivatives of acyclic hydrocarbons:		
2903.21.00	Vinyl chloride (chloroethylene).....	Free	kg
2903.22.00	Trichloroethylene.....	Free	kg
2903.23.00	Tetrachloroethylene (perchloroethylene).....	Free	kg
2903.29.00	Other.....	Free	kg
	Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons:		
2903.31.00	Ethylene dibromide (ISO) (1,2 dibromoethane).....	Free	kg
2903.39.00	Other.....	Free	kg
	Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens:		
2903.41.00	Trichlorofluoromethane.....	Free	kg
2903.42.00	Dichlorodifluoromethane.....	Free	kg
2903.43.00	Trichlorotrifluoroethanes.....	Free	kg
2903.44.00	Dichlorotetrafluoroethanes and chloropentafluoroethane.....	Free	kg
2903.45.00	Other derivatives perhalogenated only with fluorine and chlorine:		
2903.45.10	Chlorotrifluoromethane.....	Free	kg
2903.45.20	Pentachlorofluoroethane.....	Free	kg
2903.45.30	Tetrachlorodifluoroethanes.....	Free	kg
2903.45.40	Heptachlorofluoropropanes.....	Free	kg
2903.45.50	Hexachlorodifluoropropanes.....	Free	kg
2903.45.60	Pentachlorotrifluoropropanes.....	Free	kg
2903.45.70	Tetrachlorotetrafluoropropanes.....	Free	kg
2903.45.80	Trichloropentafluoropropanes.....	Free	kg
2903.45.90	Other:		
2903.45.91	Dichlorohexafluoropropanes.....	Free	kg

CHAPTER 29 - *Continued*
ORGANIC CHEMICALS—*Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
2903.45.92	Chloroheptafluoropropanes	Free	kg
2903.45.99	Other	Free	kg
2903.46.00	Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes	Free	kg
2903.47.00	Other perhalogenated derivatives	Free	kg
2903.49.00	Other:		
2903.49.10	Derivatives of methane, ethane or propane, halogenated only with fluorine and chlorine	Free	kg
2903.49.20	Derivatives of methane, ethane or propane, halogenated only with fluorine and bromine	Free	kg
2903.49.90	Other	Free	kg
	Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons:		
2903.51.00	1,2,3,4,5,6-Hexachlorocyclohexane (HCH, (ISO)), including lindane (ISO, INN)	Free	kg
2903.52.00	Aldrin (ISO), chlordane (ISO) and heptachlor (ISO)	Free	kg
2903.59.00	Other	Free	kg
	Halogenated derivatives of aromatic hydrocarbons:		
2903.61.00	Chlorobenzene, ***o***-dichlorobenzene and ***p***-dichlorobenzene	Free	kg
2903.62.00	Hexachlorobenzene (ISO) and DDT (ISO) (clofenotane) (INN), (1,1,1-trichloro-2,2-bis (***p***-chlorophenyl) ethane)	Free	kg
2903.69.00	Other	Free	kg
29.04	**Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated.**		
2904.10.00	Derivatives containing only sulpho groups, their salts and ethyl esters:		
2904.10.10	Sulphonic acid (tridecylbenzene [TDBSA] and Linear Alkylbenzene [LABSA]	15%	kg
2904.10.20	Sulphonic acid (Dodecylbenzene [DDBSA])	15%	kg
2904.10.90	Other	Free	kg
2904.20.00	Derivatives containing only nitro or only nitroso groups	Free	kg
2904.90.00	Other	Free	kg

CHAPTER 29 - *Continued*
ORGANIC CHEMICALS—*Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
	II - ALCOHOLS AND THEIR HALO-GENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		
29.05	**Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.**		
	Saturated monohydric alcohols:		
2905.11.00	Methanol (methyl alcohol)……	10%	kg
2905.12.00	Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)……	Free	kg
2905.13.00	Butan-1-ol (***n***-butyl alcohol)……	Free	kg
2905.14.00	Other butanols……	Free	kg
2905.16.00	Octanol (octyl alcohol) and isomers thereof……	Free	kg
2905.17.00	Dodecan-l-ol (lauryl alcohol), hexadecane-l-ol (cetyl alcohol) and octadecan-l-ol (stearyl alcohol)……	Free	kg
2905.19.00	Other……	Free	kg
	Unsaturated monohydric alcohols:		
2905.22.00	Acyclic terpene alcohols……	Free	kg
2905.29.00	Other……	Free	kg
	Diols:		
2905.31.00	Ethylene gycol (ethanediol)……	Free	kg
2905.32.00	Propylene glycol (propane-1,2-diol)……	Free	kg
2905.39.00	Other……	Free	kg
	Other polyhydric alcohols:		
2905.41.00	2-Ethyl-2- (hydroxymethyl) propane-1, 3-diol (trimethylolpropane)……	Free	kg
2905.42.00	Pentaerythritol……	Free	kg
2905.43.00	Mannitol……	Free	kg
2905.44.00	D-glucitol (sorbitol)……	Free	kg
2905.45.00	Glycerol……	Free	kg
2905.49.00	Other……	Free	kg
	Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols:		
2905.51.00	Ethchlorvynol (INN)……	Free	kg
2905.59.00	Other……	Free	kg
29.06	**Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.**		

CHAPTER 29 - *Continued*
ORGANIC CHEMICALS – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
	Cyclanic, cyclenic or cycloterpenic:		
2906.11.00	Menthol	Free	kg
2906.12.00	Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols	Free	kg
2906.13.00	Sterols and inositols	Free	kg
2906.19.00	Other	Free	kg
	Aromatic:		
2906.21.00	Benzyl alcohol	Free	kg
2906.29.00	Other	Free	kg
	III - PHENOLS, PHENOL-ALCOHOLS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		
29.07	**Phenols; phenol-alcohols.**		
	Monophenols:		
2907.11.00	Phenol (hydroxybenzene) and its salts	Free	kg
2907.12.00	Cresols and their salts	Free	kg
2907.13.00	Octylphenol, nonylphenol and their isomers; salts thereof	Free	kg
2907.15.00	Naphthols and their salts	Free	kg
2907.19.00	Other	Free	kg
	Polyphenols; phenol-alcohols:		
2907.21.00	Resorcinol and its salts	Free	kg
2907.22.00	Hydroquinone (quinol) and its salts	Free	kg
2907.23.00	4,4'-Isopropylidenediphenol (bisphenol A, diphenylolpropane) and its salts	Free	kg
2907.29.00	Other	Free	kg
29.08	**Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols**.		
	Derivatives containing only halogen substituents and their salts:		
2908.11.00	Pentachlorophenol (ISO)	Free	kg
2908.19.00	Other	Free	kg
	Other:		
2908.91.00	Dinoseb (ISO) and its salts	Free	kg

CHAPTER 29 - *Continued*
ORGANIC CHEMICALS – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
2908.99.00	Other……..	Free	kg
	IV - ETHERS, ALCOHOL PEROXIDES, ETHER PEROXIDES, KETONE PEROXIDES, EPOXIDES WITH A THREE-MEMBERED RING, ACETALS AND HEMIACETALS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		
29.09	**Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides, ether peroxides, ketone peroxides (whether or not chemically defined), and their halogenated, sulphonated, nitrated or nitrosated derivatives.**		
	Acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives:		
2909.11.00	Diethyl ether……..	Free	kg
2909.19.00	Other……..	Free	kg
2909.20.00	Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives……	Free	kg
2909.30.00	Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives……	Free	kg
	Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:		
2909.41.00	2.2'-Oxydiethanol (diethylene glycol, digol)……..	Free	kg
2909.43.00	Monobutyl ethers of ethylene glycol or of diethylene glycol……	Free	kg
2909.44.00	Other monoalkylethers of ethylene glycol or of diethylene glycol……	Free	kg
2909.49.00	Other……	Free	kg
2909.50.00	Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives……	Free	kg
2909.60.00	Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives……	Free	kg

CHAPTER 29 - *Continued*
ORGANIC CHEMICALS – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
29.10	**Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives.**		
2910.10.00	Oxirane (ethylene oxide).....	Free	kg
2910.20.00	Methyloxirane (propylene oxide).....	Free	kg
2910.30.00	1-Chloro-2,3-epoxypropane (epichlorohydrin).....	Free	kg
2910.40.00	Dieldrin (ISO, INN).....	Free	kg
2910.90.00	Other.....	Free	kg
2911.00.00	**Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.....**	Free	kg
	V - ALDEHYDE-FUNCTION COMPOUNDS		
29.12	**Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde.**		
	Acyclic aldehydes without other oxygen function:		
2912.11.00	Methanal (formaldehyde).....	Free	kg
2912.12.00	Ethanal (acetaldehyde).....	Free	kg
2912.19.00	Other.....	Free	kg
	Cyclic aldehydes without other oxygen function:		
2912.21.00	Benzaldehyde.....	Free	kg
2912.29.00	Other.....	Free	kg
2912.30.00	Aldehyde-alcohols.....	Free	kg
	Aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function:		
2912.41.00	Vanillin (4-hydroxy-3-methoxy-benzaldehyde).....	Free	kg
2912.42.00	Ethylvanillin (3-ethoxy-4-hydroxy-benzaldehyde).....	Free	kg
2912.49.00	Other.....	Free	kg
2912.50.00	Cyclic polymers of aldehydes.....	Free	kg
2912.60.00	Paraformaldehyde.....	Free	kg
2913.00.00	**Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 29.12.....**	Free	kg

CHAPTER 29 - *Continued*
ORGANIC CHEMICALS – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
	VI - KETONE-FUNCTION COMPOUNDS AND QUINONE-FUNCTION COMPOUNDS		
29.14	**Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.**		
	Acyclic ketones without other oxygen function:		
2914.11.00	Acetone……..	Free	kg
2914.12.00	Butanone (methyl ethyl ketone)……..……	Free	kg
2914.13.00	4-Methylpentan-2-one (methyl isobutyl ketone)…….....	Free	kg
2914.19.00	Other……..	Free	kg
	Cyclanic, cyclenic or cycloterpenic ketones without other oxygen function:		
2914.21.00	Camphor……...	Free	kg
2914.22.00	Cyclohexanone and methylcyclohexanones…..……	Free	kg
2914.23.00	Ionones and methylionones……...	Free	kg
2914.29.00	Other……..……	Free	kg
	Aromatic ketones without other oxygen function:		
2914.31.00	Phenylacetone (phenylpropan-2-one)……	Free	kg
2914.39.00	Other……..	Free	kg
2914.40.00	Ketone-alcohols and ketone-aldehydes……..….	Free	kg
2914.50.00	Ketone-phenols and ketones with other oxygen function……...	Free	kg
	Quinones:		
2914.61.00	Anthraquinone……...	Free	kg
2914.69.00	Other……..	Free	kg
2914.70.00	Halogenated, sulphonated, nitrated or nitrosated derivatives…….…...	Free	kg
	VII - CARBOXYLIC ACIDS AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		

CHAPTER 29 - *Continued*
ORGANIC CHEMICALS – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
29.15	**Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.**		
	Formic acid, its salts and esters:		
2915.11.00	Formic acid	Free	kg
2915.12.00	Salts of formic acid	Free	kg
2915.13.00	Esters of formic acid	Free	kg
	Acetic acid and its salts; acetic anhydride:		
2915.21.00	Acetic acid	Free	kg
2915.24.00	Acetic anhydride	Free	kg
2915.29.00	Other	Free	kg
	Esters of acetic acid:		
2915.31.00	Ethyl acetate	Free	kg
2915.32.00	Vinyl acetate	Free	kg
2915.33.00	***n*-Butyl acetate**	Free	kg
2915.36.00	Dinoseb (ISO) acetate	Free	kg
2915.39.00	Other	Free	kg
2915.40.00	Mono-, di-or trichloroacetic acids, their salts and esters	Free	kg
2915.50.00	Propionic acid, its salts and esters	Free	kg
2915.60.00	Butanoic acids, pentanoic acids, their salts and esters	Free	kg
2915.70.00	Palmitic acid, stearic acid, their salts and esters	Free	kg
2915.90.00	Other	Free	kg
29.16	**Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.**		
	Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:		
2916.11.00	Acrylic acid and its salts	Free	kg
2916.12.00	Esters of acrylic acid	Free	kg
2916.13.00	Methacrylic acid and its salts	Free	kg
2916.14.00	Esters of methacrylic acid	Free	kg

CHAPTER 29 - *Continued*
ORGANIC CHEMICALS – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
2916.15.00	Oleic, linoleic or linolenic acids, their salts and esters.....	Free	kg
2916.19.00	Other.....	Free	kg
2916.20.00	Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides,peroxides, peroxyacids and their derivatives.....	Free	kg
	Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:		
2916.31.00	Benzoic acid, its salts and esters.....	Free	kg
2916.32.00	Benzoyl peroxide and benzoyl chloride.....	Free	kg
2916.34.00	Phenylacetic acid and its salts.....	Free	kg
2916.35.00	Esters of phenylacetic acid.....	Free	kg
2916.36.00	Binapacryl (ISO).....	Free	kg
2916.39.00	Other.....	Free	kg
29.17	**Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.**		
	Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:		
2917.11.00	Oxalic acid, its salts and esters.....	Free	kg
2917.12.00	Adipic acid, its salts and esters.....	Free	kg
2917.13.00	Azelaic acid, sebacic acid, their salts and esters.....	Free	kg
2917.14.00	Maleic anhydride.....	Free	kg
2917.19.00	Other.....	Free	kg
2917.20.00	Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives.....	Free	kg
	Aromatic polycarboxylic acids, their anhydrides, halides,peroxides, peroxyacids and their derivatives:		
2917.32.00	Dioctyl orthophthalates.....	Free	kg
2917.33.00	Dinonyl or didecyl orthophthalates.....	Free	kg
2917.34.00	Other esters of orthophthalic acid.....	Free	kg
2917.35.00	Phthalic anhydride.....	Free	kg
2917.36.00	Terephthalic acid and its salts.....	Free	kg
2917.37.00	Dimethyl terephthalate.....	Free	kg

CHAPTER 29 - *Continued*
ORGANIC CHEMICALS – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
2917.39.00	Other……..	Free	kg
29.18	**Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.**		
	Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:		
2918.11.00	Lactic acid, its salts and esters……...	Free	kg
2918.12.00	Tartaric acid……..….	Free	kg
2918.13.00	Salts and esters of tartaric acid……..	Free	kg
2918.14.00	Citric acid……...	Free	kg
2918.15.00	Salts and esters of citric acid…….	Free	kg
2918.16.00	Gluconic acid, its salts and esters……..	Free	kg
2918.18.00	Chlorobenzilate (ISO)……	Free	kg
2918.19.00	Other……..	Free	kg
	Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:		
2918.21.00	Salicylic acid and its salts……..	Free	kg
2918.22.00	*O*-Acetylsalicylic acid, its salts and esters……..	Free	kg
2918.23.00	Other esters of salicylic acid and their salts……...	Free	kg
2918.29.00	Other……..	Free	kg
2918.30.00	Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives……..	Free	kg
	Other:		
2918.91.00	2,4,5–T (ISO) (2,4,5–trichlorophenoxyaceticacid), its salts and esters……...	Free	kg
2918.99.00	Other……..	Free	kg
	VIII - ESTERS OF INORGANIC ACIDS OF NON-METALS AND THEIR SALTS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		

CHAPTER 29 - *Continued*
ORGANIC CHEMICALS – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
29.19	**Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives.**		
2919.10.00	Tris (2,3-dibromopropyl) phosphate.....	Free	kg
2919.90.00	Other.....	Free	kg
29.20	**Esters of other inorganic acids of non-metals (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives.**		
	Thiophosphoric esters (phosphorothioates) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives:		
2920.11.00	Parathion (ISO) and parathion-methyl (ISO) (methylparathion).....	Free	kg
2920.19.00	Other.....	Free	kg
2920.90.00	Other.....	Free	kg
	IX - NITROGEN-FUNCTION COMPOUNDS		
29.21	**Amine-function compounds.**		
	Acyclic monoamines and their derivatives; salts thereof:		
2921.11.00	Methylamine, di-or trimethylamine and their salts.....	Free	kg
2921.19.00	Other.....	Free	kg
	Acyclic polyamines and their derivatives; salts thereof:		
2921.21.00	Ethylenediamine and its salts.....	Free	kg
2921.22.00	Hexamethylenediamine and its salts.....	Free	kg
2921.29.00	Other.....	Free	kg
2921.30.00	Cyclanic, cyclenic or cycloterpenic mono-or polyamines, and their derivatives; salts thereof.....	Free	kg
	Aromatic monoamines and their derivatives; salts thereof:		
2921.41.00	Aniline and its salts.....	Free	kg
2921.42.00	Aniline derivatives and their salts.....	Free	kg
2921.43.00	Toluidines and their derivatives; salts thereof.....	Free	kg

CHAPTER 29 - *Continued*
ORGANIC CHEMICALS – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
2921.44.00	Diphenylamine and its derivatives; salts thereof.....	Free	kg
2921.45.00	1-Napthylamine (alpha-napthylamine), 2-naphthylamine (beta-napthylamine) and their derivatives; salts thereof.....	Free	kg
2921.46.00	Amfetamine (INN), benzfetamine (INN), dexamfetamine (INN), etilamfetamine (INN), fencamfamin (INN), lefetamine (INN), levamfetamine (INN), mefenorex (INN) and phentermine (INN); salts thereof	Free	kg
2921.49.00	Other.....	Free	kg
	Aromatic polyamines and their derivatives; salts thereof:		
2921.51.00	***o-, m-, p-***Phenylenediamine, diaminotoluenes, and their derivatives; salts thereof.....	Free	kg
2921.59.00	Other.....	Free	kg
29.22	**Oxygen-function amino-compounds.**		
	Amino-alcohols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof:		
2922.11.00	Monoethanolamine and its salts.....	Free	kg
2922.12.00	Diethanolamine and its salts.....	Free	kg
2922.13.00	Triethanolamine and its salts.....	Free	kg
2922.14.00	Dextropropoxyphene (INN) and its salts.....	Free	kg
2922.19.00	Other.....	Free	kg
	Amino-naphthols and other amino-phenols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof:		
2922.21.00	Aminohydroxynaphthalenesulphonic acids and their salts.....	Free	kg
2922.29.00	Other.....	Free	kg

CHAPTER 29 - *Continued*
ORGANIC CHEMICALS – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
	Amino-aldeydes, amino-ketones and amino-quinones, other than those containing more than one kind of oxygen function; salts thereof:		
2922.31.00	Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof	Free	kg
2922.39.00	Other	Free	kg
	Amino-acids, other than those containing more than one kind of oxygen function, and their esters; salts thereof:		
2922.41.00	Lysine and its esters; salts thereof	Free	kg
2922.42.00	Glutamic acid and its salts	Free	kg
2922.43.00	Anthranilic acid and its salts	Free	kg
2922.44.00	Tilidine (INN) and its salts	Free	kg
2922.49.00	Other	Free	kg
2922.50.00	Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function	Free	kg
29.23	**Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids, whether or not chemically defined.**		
2923.10.00	Choline and its salts	Free	kg
2923.20.00	Lecithins and other phosphoaminolipids	Free	kg
2923.90.00	Other	Free	kg
29.24	**Carboxyamide-function compounds; amide-function compounds of carbonic acid.**		
	Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof:		
2924.11.00	Meprobamate (INN)	Free	kg
2924.12.00	Fluoroacetamide (ISO), monochrotophos (ISO) and phosphamidon (ISO)	Free	kg
2924.19.00	Other	Free	kg
	Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof:		

CHAPTER 29 - *Continued*
ORGANIC CHEMICALS – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
2924.21.00	Ureines and their derivatives; salts thereof……	Free	kg
2924.23.00	2-Acetamidobenzoic acid (N-acetylanthranillic acid) and its salts……	Free	kg
2924.24.00	Ethinamate (INN)……	Free	kg
2924.29.00	Other……	Free	kg
29.25	**Carboxyimide-function compounds (including saccharin and its salts) and imine-function compounds.**		
	Imides and their derivatives; salts thereof:		
2925.11.00	Saccharin and its salts……	Free	kg
2925.12.00	Glutethimide (INN)……	Free	kg
2925.19.00	Other……	Free	kg
	Imines and their derivatives; salts thereof:		
2925.21.00	Chlordimeform (ISO)……	Free	kg
2925.29.00	Other ……	Free	kg
29.26	**Nitrile-function compounds**.		
2926.10.00	Acrylonitrile……	Free	kg
2926.20.00	1-Cyanoguanidine (dicyandiamide)……	Free	kg
2926.30.00	Fenproporex (INN) and its salts; methadone (INN) intermediate (4-cyano-2-dimethylamino-4,4-diphenylbutane)……	Free	kg
2926.90.00	Other……	Free	kg
2927.00.00	**Diazo-, azo- or azoxy-compounds……**	Free	kg
2928.00.00	**Organic derivatives of hydrazine or of hydroxylamine……**	Free	kg
29.29	**Compounds with other nitrogen function.**		
2929.10.00	Isocyanates……	Free	kg
2929.90.00	Other……	Free	kg
	X - ORGANO-INORGANIC COMPOUNDS, HETEROCYCLIC COMPOUNDS, NUCLEIC ACIDS AND THEIR SALTS, AND SULPHONAMIDES		

CHAPTER 29 - *Continued*
ORGANIC CHEMICALS – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
29.30	**Organo-sulphur compounds.**		
2930.20.00	Thiocarbamates and dithiocarbamates	Free	kg
2930.30.00	Thiuram mono-, di- or tetrasulphides	Free	kg
2930.40.00	Methionine	Free	kg
2930.50.00	Captalfol (ISO) and methamidophos (ISO)	Free	kg
2930.90.00	Other	Free	kg
2931.00.00	**Other organo-inorganic compounds**	Free	kg
29.32	**Heterocyclic compounds with oxygen hetero-atom(s) only.**		
	Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure:		
2932.11.00	Tetrahydrofuran	Free	kg
2932.12.00	2-Furaldehyde (furfuraldehyde)	Free	kg
2932.13.00	Furfuryl alcohol and tetrahydrofurfuryl alcohol	Free	kg
2932.19.00	Other	Free	kg
	Lactones:		
2932.21.00	Coumarin, methylcoumarins and ethyl-coumarins	Free	kg
2932.29.00	Other lactones	Free	kg
	Other:		
2932.91.00	Isosafrole	Free	kg
2932.92.00	1-(1,3-benzodioxol-5-yl) propan-2-one	Free	kg
2932.93.00	Piperonal	Free	kg
2932.94.00	Safrole	Free	kg
2932.95.00	Tetrahydrocannabinols (all isomers)	Free	kg
2932.99.00	Other	Free	kg
29.33	**Heterocyclic compounds with nitrogen hetero-atom(s) only.**		
	Compounds containing an unfused pyrazole ring (whether or not hydrogenated) in the structure:		
2933.11.00	Phenazone (antipyrin) and its derivatives	Free	kg
2933.19.00	Other	Free	kg
	Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the		

CHAPTER 29 - *Continued*
ORGANIC CHEMICALS – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
	structure:		
2933.21.00	Hydantoin and its derivatives…….……..	Free	kg
2933.29.00	Other……..…	Free	kg
	Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure:		
2933.31.00	Pyridine and its salts……..…	Free	kg
2933.32.00	Piperidine and its salts……..	Free	kg
2933.33.00	Alfentanil (INN), anileridine (INN), bezitramide (INN), bromazepam (INN), difenoxin (INN), diphenoxylate (INN), dipipanone (INN), fentanyl (INN), pethidine ketobemidone (INN), methylphenidate (INN), pentazocine (INN), pethidine (INN), pethidine intermediate A, phencyclidine (INN), (PCP), phenoperidine (INN), pipradrol (INN), piritramide (INN), propiram (INN) and trimeperidine (INN); salts thereof…….……	Free	kg
2933.39.00	Other…….……	Free	kg
	.Compounds containing in the structure a quinoline or isoquinoline ring-system (whether or not hydrogenated) not further fused:		
2933.41.00	Levorphanol (INN) and its salts…….....	Free	kg
2933.49.00	Other…….……....	Free	kg
	Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure:		
2933.52.00	Malonylurea (barbituric acid) and its salts…….....	Free	kg
2933.53.00	Allobarbital (INN), amobarbital (INN), barbital (INN), butalbital (INN), butobarbital, cyclobarbital (INN), methylphenobarbital (INN), pentobarbital (INN), phenobarbital (INN), secbutabarbital (INN), secobarbital (INN) and vinylbital (INN); salts thereof…….....	Free	kg

CHAPTER 29 - *Continued*
ORGANIC CHEMICALS – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
2933.54.00	Other derivatives of malonylurea (barbituric acid); salts thereof……..	Free	kg
2933.55.00	Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof……	Free	kg
2933.59.00	Other……..	Free	kg
	Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure:		
2933.61.00	Melamine……..	Free	kg
2933.69.00	Other……..	Free	kg
	Lactams:		
2933.71.00	6-Hexanelactam (epsilon-caprolactam).....	Free	kg
2933.72.00	Clobazam (INN) and methyprylon (INN)……..	Free	kg
2933.79.00	Other lactams……..	Free	kg
	Other:		
2933.91.00	Alprazolam (INN), camazepam (INN), chlordiazepoxide (INN), clonazepam (INN), clorazepate, delorazepam (INN), diazepam (INN), estazolam (INN), ethyl loflazepate (INN), fludiazepam (INN), flunitrazepam (INN), flurazepam (INN), halazepam (INN), lorazepam (INN), lormetazepam (INN), mazindol (INN), medazepam (INN), midazolam (INN), nimetazepam (INN), nitrazepam (INN), nordazepam (INN), oxazepam (INN), pinazepam (INN), prazepam (INN), pyrovalerone (INN), temazepam (INN), tetrazepam (INN) and triazolam (INN); salts thereof……..	Free	kg
2933.99.00	Other……..	Free	kg
29.34	**Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds.**		
2934.10.00	Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure……..	Free	kg
2934.20.00	Compounds containing in the structure a		

CHAPTER 29 - *Continued*
ORGANIC CHEMICALS – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
	benzothiazole ring-system (whether or not hydrogenated), not further fused……..	Free	kg
2934.30.00	Compounds containing in the structure a phenothiazine ring-system (whether or not hydrogenated), not further fused……..…...	Free	kg
	Other:		
2934.91.00	Aminorex (INN), brotizolam (INN), clotiazepam (INN), cloxazolam (INN), dextromoramide (INN), haloxazolam (INN), ketazolam (INN), mesocarb (INN), oxazolam (INN), pemoline (INN), phendimetrazine (INN), phenmetrazine (INN) and sufentanil (INN); salts thereof……..…..	Free	kg
2934.99.00	Other……..…	Free	kg
2935.00.00	**Sulphonamides**……	Free	kg
	XI - PROVITAMINS, VITAMINS AND HORMONES		
29.36	**Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent.**		
	Vitamins and their derivatives, unmixed:		
2936.21.00	Vitamins A and their derivatives……..….	Free	kg
2936.22.00	Vitamin B_1 and its derivatives……..……	Free	kg
2936.23.00	Vitamin B_2 and its derivatives……..….	Free	kg
2936.24.00	D-or DL-Pantothenic acid (Vitamin B_3 or Vitamin B_5) and its derivatives……..….	Free	kg
2936.25.00	Vitamin B_6 and its derivatives……..……	Free	kg
2936.26.00	Vitamin B_{12} and its derivatives……..……	Free	kg
2936.27.00	Vitamin C and its derivatives…….....	Free	kg
2936.28.00	Vitamin E and its derivatives……..……..	Free	kg
2936.29.00	Other vitamins and their derivatives……..……	Free	kg
2936.90.00	Other, including natural concentrates……..……..	Free	kg

CHAPTER 29 - *Continued*
ORGANIC CHEMICALS – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
29.37	**Hormones, prostaglandins, thromboxanes and leukotrienes, natural or reproduced by synthesis; derivatives and structural analogues thereof, including chain modified polypeptides, used primarily as hormones.**		
	Polypeptide hormones, protein hormones and glycoprotein hormones, their derivatives and structural analogues:		
2937.11.00	Somatotropin, its derivatives and structural analogues……	Free	kg
2937.12.00	Insulin and its salts……	Free	kg
2937.19.00	Other……	Free	kg
	Steroidal hormones, their derivatives and structural analogues:		
2937.21.00	Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone)……	Free	kg
2937.22.00	Halogenated derivatives of corticosteroidal hormones……	Free	kg
2937.23.00	Oestrogens and progestogens……	Free	kg
2937.29.00	Other……	Free	kg
	Catecholamine hormones, their derivatives and structural analogues:		
2937.31.00	Epinephrine……	Free	kg
2937.39.00	Other……	Free	kg
2937.40.00	Amino-acid derivatives……	Free	kg
2937.50.00	Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues……	Free	kg
2937.90.00	Other……	Free	kg
	XII - GLYCOSIDES AND VEGETABLE ALKALOIDS, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES		

CHAPTER 29 - *Continued*
ORGANIC CHEMICALS – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
29.38	**Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.**		
2938.10.00	Rutoside (rutin) and its derivatives…….……....	Free	kg
2938.90.00	Other…….…….…….	Free	kg
29.39	**Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.**		
	Alkaloids of opium and their derivatives; salts thereof:		
2939.11.00	Concentrates of poppy straw; buprenorphine (INN), codeine, dihydrocodeine (INN), ethylmorphine, etorphine (INN), heroin, hydrocodone (INN), hydromorphone (INN), morphine, nicomorphine (INN), oxycodone (INN), oxymorphone (INN), pholcodine (INN), thebacon (INN) and thebaine; salts thereof…….….	Free	kg
2939.19.00	Other…….…….….	Free	kg
2939.20.00	Alkaloids of cinchona and their derivatives; salts thereof…….……	Free	kg
2939.30.00	Caffeine and its salts…….……..	Free	kg
	Ephedrines and their salts:		
2939.41.00	Ephedrine and its salts…….…..…	Free	kg
2939.42.00	Pseudoephedrine (INN) and its salts……..	Free	kg
2939.43.00	Cathine (INN) and its salts……	Free	kg
2939.49.00	Other……..	Free	kg
	Theophylline and aminophylline (theophylline-ethylenediamine) and their derivatives; salts thereof:		
2939.51.00	Fenetylline (INN) and its salts……	Free	kg
2939.59.00	Other…….……..	Free	kg
	Alkaldoids of rye ergot and their derivatives; salts thereof:		
2939.61.00	Ergometrine (INN) and its salts……..….	Free	kg
2939.62.00	Ergotamine (INN) and its salts……..……..	Free	kg
2939.63.00	Lysergic acid and its salts……..……..	Free	kg

CHAPTER 29 - *Continued*
ORGANIC CHEMICALS – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
2939.69.00	Other…….....…...	Free	kg
	Other:		
2939.91.00	Cocaine, ecgonine, levometamfetamine, metamfetamine (INN), metamfetamine racemates; salts, esters and other derivatives thereof…….....……...	Free	kg
2939.99.00	Other……..……	Free	kg
	XIII – OTHER ORGANIC COMPOUNDS		
2940.00.00	**Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers, sugar acetals and sugar esters, and their salts, other than products of heading 29.37, 29.38 or 29.39……....**	Free	kg
29.41	**Antibiotics.**		
2941.10.00	Penicillins and their derivatives with a penicillanic acid structure; salts thereof…….……	Free	kg
2941.20.00	Streptomycins and their derivatives; salts thereof…….……	Free	kg
2941.30.00	Tetracyclines and their derivatives; salts thereof……..……	Free	kg
2941.40.00	Chloramphenicol and its derivatives; salts thereof…….……	Free	kg
2941.50.00	Erythromycin and its derivatives, salts thereof…….……	Free	kg
2941.90.00	Other…….……..	Free	kg
2942.00.00	**Other organic compounds……...……....**	Free	kg

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CHAPTER 30

PHARMACEUTICAL PRODUCTS

Notes.

1. This Chapter does not cover:

   (a) Foods or beverages (such as dietetic, diabetic or fortified foods, food supplements, tonic beverages and mineral waters), other than nutritional preparations for intravenous administration (Section IV);

   (b) Plasters specially calcined or finely ground for use in dentistry (heading 25.20);

   (c) Aqueous distillates or aqueous solutions of essential oils, suitable for medicinal uses (heading 33.01);

   (d) Preparations of headings 3303.00 to 33.07, even if they have therapeutic or prophylactic properties;

   (e) Soap or other products of heading 34.01 containing added medicaments;

   (f) Preparations with a basis of plaster for use in dentistry (heading 3407.00); or

   (g) Blood albumin not prepared for therapeutic or prophylactic uses (heading 35.02).

2. For the purposes of heading 30.02, the expression "modified immunological products" applies only to monoclonal antibodies (MABs), antibody fragments, antibody conjugates and antibody fragment conjugates.

3. For the purposes of headings 30.03 and 30.04 and of Note 4 (d) to this Chapter, the following are to be treated:

   (a) As unmixed products:

      (1) Unmixed products dissolved in water;

      (2) All goods of Chapter 28 or 29; and

      (3) Simple vegetable extracts of heading 13.02, merely standardised or dissolved in any solvent;

   (b) As products which have been mixed:

(1) Colloidal solutions and suspensions (other than colloidal sulphur);

(2) Vegetable extracts obtained by the treatment of mixtures of vegetable materials; and

(3) Salts and concentrates obtained by evaporating natural mineral waters.

4. Heading 30.06 applies only to the following, which are to be classified in that heading and in no other heading of the Nomenclature:

(a) Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure;

(b) Sterile laminaria and sterile laminaria tents;

(c) Sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable;

(d) Opacifying preparations for X-ray examinations and diagnostic reagents designed to be administered to the patient, being unmixed products put up in measured doses or products consisting of two or more ingredients which have been mixed together for such uses;

(e) Blood-grouping reagents;

(f) Dental cements and other dental fillings; bone reconstruction cements;

(g) First-aid boxes and kits;

(h) Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides.

(ij) Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments;

(k) Waste pharmaceuticals, that is, pharmaceutical products which are unfit for their original intended purpose due to, for example, expiry of shelf life; and

(l) Appliances identifiable for ostomy use, that is, colostomy, ileostomy and urostomy pouches cut to shape and their adhesive wafers or faceplates.

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CHAPTER 30 - *Continued*
PHARMACEUTICAL PRODUCTS – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
30.01	**Glands and other organs for organo-therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included.**		
3001.20.00	Extracts of glands or other organs or of their secretions.....	Free	kg
3001.90.00	Other.....	Free	kg
30.02	**Human blood; animal blood prepared 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.**		
3002.10.00	Antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes.....	Free	kg
3002.20.00	Vaccines for human medicine.....	Free	kg
3002.30.00	Vaccines for veterinary medicine:		
3002.30.10	Vaccines against foot and mouth disease.....	Free	kg
3002.30.90	Other.....	Free	kg
3002.90.00	Other.....	Free	kg
30.03	**Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale.**		

CHAPTER 30 - *Continued*
PHARMACEUTICAL PRODUCTS – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
3003.10.00	Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives:		
3003.10.10	Ampicillin (capsules or oral suspension)……	15%	kg
3003.10.20	Amoxicillin (capsules or oral suspension)……..	15%	kg
3003.10.90	Other……	Free	kg
3003.20.00	Containing other antibiotics:		
3003.20.10	Tetracycline (capsules or skin ointment)……..	15%	kg
3003.20.20	Chloramphenicol (capsules, oral suspension or optic drops)……	15%	kg
3003.20.30	Griseofulvin (tablets of a strength of 125 mg or 500 mg)……	15%	kg
3003.20.40	Nystatin (skin cream or skin ointment)……	15%	kg
3003.20.90	Other……	Free	kg
	Containing hormones or other products of heading 29.37 but not containing antibiotics:		
3003.31.00	Containing insulin……	Free	kg
3003.39.00	Other……	Free	kg
3003.40.00	Containing alkaloids or derivatives thereof but not containing hormones or other products of heading 29.37 or antibiotics:		
3003.40.10	Quinine sulphate, quinine hydrochloride and quinine dihydrochloride, and all alkaloids (or salts thereof) derived from cinchona bark, but not including quinine compounded with other drugs……	Free	kg
3003.40.90	Other……	Free	kg
3003.90.00	Other:		
3003.90.10	Paludrin (or 1-(p-chlorophenyl) –5-isopropylbiguanidide hydrochloride), atebrin (or mepacrin or mepacrine hydrochloride), pamaquin (or plasmoquine or pamaquin naphthoate) and aralen disphosphate (or chloroquine disphosphate) and other products or preparations of the kind mainly used for the treatment of malaria; salvarsan (or arsphenamine)……..	Free	kg
3003.90.20	Prescription drugs containing vitamins A, D_1, D_2, D_3 and injectibles or other products of heading 29.36……..	15%	kg

CHAPTER 30 - *Continued*
PHARMACEUTICAL PRODUCTS – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
3003.90.30	Other vitamins……..	15%	kg
3003.90.40	Paracetamol, aspirin, caffeine, codeine, ibuprofen and indomethacin……	15%	kg
3003.90.50	Other analgesics……...	15%	kg
3003.90.60	Sulpha drugs……	15%	kg
3003.90.70	Coughs and cold preparations; antacids……..	15%	kg
3003.90.80	Salbutamol, ephedrine, theophylline, ephedrine HCl, phenobarbitone, chlorpheniramine maleate; propranolol, frusemide, hydro-chlorothiazide, hydralazine, methyldopa; diazepam, thioridazine; chlorpropamide, prednisolone, dexamethasone; oral rehydration powder; pilocarpine nitrate, timolol maleate and atropine sulphate……...	15%	kg
3003.90.90	Other……	15%	kg
30.04	**Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale.**		
3004.10.00	Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives:		
3004.10.10	Ampicillin (capsules or oral suspension)……	15%	kg
3004.10.20	Amoxicillin (capsules or oral suspension)……..	15%	kg
3004.10.90	Other……	Free	kg
3004.20.00	Containing other antibiotics:		
3004.20.10	Tetracycline (capsules or skin ointment)……..	15%	kg
3004.20.20	Chloramphenicol (capsules, oral suspension or optic drops)……...	15%	kg
3004.20.30	Griseofulvin (tablets of a strength of 125 mg or 500 mg)……	15%	kg
3004.20.40	Nystatin (skin cream or skin ointment)……	15%	kg
3004.20.90	Other…….	Free	kg

CHAPTER 30 - *Continued*
PHARMACEUTICAL PRODUCTS – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
	Containing hormones or other products of heading 29.37 but not containing antibiotics:		
3004.31.00	Containing insulin.....	Free	kg
3004.32.00	Containing corticosteroid hormones, their derivatives and structural analogues.....	Free	kg
3004.39.00	Other.....	Free	kg
3004.40.00	Containing alkaloids or derivatives thereof but not containing hormones, other products of heading 29.37 or antibiotics:		
3004.40.10	Quinine sulphate, quinine hydrochloride and quinine dihydrochloride and all alkaloids (or salts thereof) derived from cinchona bark; but not including quinine compounded with other drugs.....	Free	kg
3004.40.90	Other.....	Free	kg
3004.50.00	Other medicaments containing vitamins or other products of heading 29.36:		
3004.50.10	Prescription drugs containing vitamins A, D_1, D_2, D_3 and injectibles.....	15%	kg
3004.50.90	Other vitamins.....	15%	kg
3004.90.00	Other:		
3004.90.10	Paludrin (or 1-(p-chlorophenyl) –5-isopropylbiguanidide hydrochloride), atebrin (or mepacrin or mepacrine hydrochloride), pamaquin (or plasmoquine or pamaquin naphthoate) and aralen disphosphate (or chloroquine disphosphate) and other products or preparations of the kind mainly used for the treatment of malaria; salvarsan (or arsphenamine).....	Free	kg
3004.90.20	Paracetamol, aspirin, caffeine, codeine, ibuprofen and indomethacin.....	15%	kg
3004.90.30	Other analgesics.....	15%	kg
3004.90.40	Sulpha drugs.....	15%	kg
3004.90.50	Coughs and cold preparations; antacids.....	15%	kg
3004.90.60	Salbutamol, ephedrine, theophylline, ephedrine HCl, phenobarbitone, chlorpheniramine maleate; propranolol, frusemide, hydro-chlorothiazide, hydralazine, methyldopa;		

CHAPTER 30 - *Continued*
PHARMACEUTICAL PRODUCTS – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
	diazepam, thioridazine; chlorpropamide, prednisolone, dexamethasone; oral rehydration powder; pilocarpine nitrate, timolol maleate and atropine sulphate.....	15%	kg
3004.90.70	Soft candles.....	10%	kg
3004.90.90	Other.....	15%	kg
30.05	**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.**		
3005.10.00	Adhesive dressings and other articles having an adhesive layer.....	10%	kg
3005.90.00	Other.....	10%	kg
30.06	**Pharmaceutical goods specified in Note 4 to this Chapter.**		
3006.10.00	Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable.....	Free	kg
3006.20.00	Blood-grouping reagents.....	Free	kg
3006.30.00	Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient.....	Free	kg
3006.40.00	Dental cements and other dental fillings; bone reconstruction cements.....	Free	kg
3006.50.00	First-aid boxes and kits.....	Free	kg
3006.60.00	Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides.....	Free	kg

CHAPTER 30 - *Continued*
PHARMACEUTICAL PRODUCTS – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
3006.70.00	Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examination or as a coupling agent between the body and medical instruments……..	Free	kg
	Other:		
3006.91.00	Appliances identifiable for ostomy use……	Free	kg
3006.92.00	Waste pharmaceuticals……	Free	kg

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CHAPTER 31

FERTILIZERS

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:

(j) 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.

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CHAPTER 31-*Continued*
FERTILIZERS -*Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
3101.00.00	**Animal or vegetable fertilizers, whether or not mixed together or chemically treated; fertilizers produced by the mixing or chemical treatment of animal or vegetable products……**	Free	kg
31.02	**Mineral or chemical fertilizers, nitrogenous.**		
3102.10.00	Urea, whether or not in aqueous solution……..	10%	kg
	Ammonium sulphate; double salts and mixtures of ammonium sulphate and ammonium nitrate:		
3102.21.00	Ammonium sulphate……	Free	kg
3102.29.00	Other……	Free	kg
3102.30.00	Ammonium nitrate, whether or not in aqueous solution……..…	Free	kg
3102.40.00	Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances……	Free	kg
3102.50.00	Sodium nitrate……...	Free	kg
3102.60.00	Double salts and mixtures of calcium nitrate and ammonium nitrate……..	Free	kg
3102.80.00	Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution……..	Free	kg
3102.90.00	Other, including mixtures not specified in the foregoing sub headings:		
3102.90.10	Other ammonium-based fertilizers……..	Free	kg
3102.90.90	Other……..…	Free	kg
31.03	**Mineral or chemical fertilizers, phosphatic.**		
3103.10.00	Superphosphates……	Free	kg
3103.90.00	Other……..	Free	kg
31.04	**Mineral or chemical fertilizers, potassic.**		
3104.20.00	Potassium chloride……	Free	kg
3104.30.00	Potassium sulphate……	Free	kg

CHAPTER 31-*Continued*
FERTILIZERS-*Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
3104.90.00	Other……	Free	kg
31.05	**Mineral or chemical fertilizers containing two of three of the fertilizing elements nitrogen, phosphorus and potassium; other fertilizers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg.**		
3105.10.00	Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg:		
3105.10.10	Ammonium-based fertilizers……	Free	kg
3105.10.90	Other……	Free	kg
3105.20.00	Mineral or chemical fertilizers containing the three fertilizing elements nitrogen, phosphorus and potassium……...	Free	kg
3105.30.00	Diammonium hydrogenorthophosphate (diammonium phosphate)……..	Free	kg
3105.40.00	Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogen-orthophosphate (diammonium phosphate)……	Free	kg
	Other mineral or chemical fertilizers containing the two fertilizing elements nitrogen and phosphorus:		
3105.51.00	Containing nitrates and phosphates……	Free	kg
3105.59.00	Other……	Free	kg
3105.60.00	Mineral or chemical fertilizers containing the two fertilizing elements phosphorus and potassium……...	Free	kg
3105.90.00	Other……	Free	kg

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CHAPTER 32

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

Notes.

1. This Chapter does not cover:

   (a) Separate chemically defined elements or compounds (except those of heading 3203.00 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 3504.00.00; or

   (c) Mastics of asphalt or other bituminous mastics (heading 2715.00).

2. Heading 32.04 includes mixtures of stabilised diazonium salts and couplers for the production of azo dyes.

3. Headings 3203.00, 32.04, 3205.00.00 and 32.06 apply also to preparations based on colouring matter (including, in the case of heading 32.06, colouring pigments of heading 25.30 or Chapter 28, metal flakes and metal powders), of a kind used for colouring any material or used as ingredients in the manufacture of colouring preparations. The headings do not apply, however, to pigments dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints, including enamels (heading 32.12), or to other preparations of heading 32.07, 32.08, 32.09, 3210.00, 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.

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CHAPTER 32 - *Continued*
TANNING OR DYEING EXTRACTS; TANNINS AND THEIR DERIVATIVES; DYES, PIGMENTS AND OTHER COLOURING MATTER; PAINTS AND VARNISHES; PUTTY AND OTHER MASTICS; INKS – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
32.01	**Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives.**		
3201.10.00	Quebracho extract.....	Free	kg
3201.20.00	Wattle extract.....	Free	kg
3201.90.00	Other.....	Free	kg
32.02	**Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre-tanning.**		
3202.10.00	Synthetic organic tanning substances.....	Free	kg
3202.90.00	Other.....	Free	kg
3203.00	**Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on colouring matter of vegetable or animal origin.**		
3203.00.10	Logwood extracts.....	15%	kg
3203.00.20	Fustic extracts.....	Free	kg
3203.00.90	Other.....	Free	kg
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.**		

CHAPTER 32 - *Continued*
TANNING OR DYEING EXTRACTS; TANNINS AND THEIR DERIVATIVES; DYES, PIGMENTS AND OTHER COLOURING MATTER; PAINTS AND VARNISHES; PUTTY AND OTHER MASTICS; INKS – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
	Synthetic organic colouring matter, and preparations based thereon as specified in Note 3 to this Chapter:		
3204.11.00	Disperse dyes and preparations based thereon….	Free	kg
3204.12.00	Acid dyes, whether or not pre-metallised, and preparations based thereon; mordant dyes and preparations based thereon……..	Free	kg
3204.13.00	Basic dyes and preparations based thereon……..	Free	kg
3204.14.00	Direct dyes and preparations based thereon…….	Free	kg
3204.15.00	Vat dyes (including those usable in that state as pigments) and preparations based thereon……..	Free	kg
3204.16.00	Reactive dyes and preparations based thereon……	Free	kg
3204.17.00	Pigments and preparations based thereon……	Free	kg
3204.19.00	Other, including mixtures of colouring matter of two or more of the sub headings 3204.11.00 to 3204.19.00……	Free	kg
3204.20.00	Synthetic organic products of a kind used as fluorescent brightening agents……..	Free	kg
3204.90.00	Other……	Free	kg
3205.00.00	**Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes…**	Free	kg
32.06	**Other colouring matter; preparations as specified in Note 3 to this Chapter, other than those of heading 3203.00, 32.04 or 3205.00.00; inorganic products of a kind used as luminophores, whether or not chemically defined.**		
	Pigments and preparations based on titanium dioxide:		
3206.11.00	Containing 80% or more by weight of titanium dioxide calculated on the dry matter…..	Free	kg
3206.19.00	Other……	Free	kg
3206.20.00	Pigments and preparations based on chromium compounds……..	Free	kg

CHAPTER 32 - *Continued*
TANNING OR DYEING EXTRACTS; TANNINS AND THEIR DERIVATIVES; DYES, PIGMENTS AND OTHER COLOURING MATTER; PAINTS AND VARNISHES; PUTTY AND OTHER MASTICS; INKS – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
	Other colouring matter and other preparations:		
3206.41.00	Ultramarine and preparations based thereon……	Free	kg
3206.42.00	Lithopone and other pigments and preparations based on zinc sulphide……	Free	kg
3206.49.00	Other……	Free	kg
3206.50.00	Inorganic products of a kind used as luminophores……	Free	kg
32.07	**Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, engobes (slips), liquid lustres and similar preparations, of a kind used in the ceramic, enamelling or glass industry; glass frit and other glass, in the form of powder, granules of flakes.**		
3207.10.00	Prepared pigments, prepared opacifiers, prepared colours and similar preparations……	Free	kg
3207.20.00	Vitrifiable enamels and glazes, engobes (slips) and similar preparations……	Free	kg
3207.30.00	Liquid lustres and similar preparations……	Free	kg
3207.40.00	Glass frit and other glass, in the form of powder, granules or flakes……..	Free	kg
32.08	**Paints and varnishes (including enamels and lacquers) based on synthetic polymers of chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this Chapter.**		
3208.10.00	Based on polyesters:		
3208.10.10	Automotive paints……	15%	kg and l
3208.10.20	Marine paints……...	15%	kg and l
3208.10.30	Enamels……	15%	kg and l
3208.10.40	Other paints……..	15%	kg and l
3208.10.50	Marine varnishes (including lacquers)……	15%	kg and l
3208.10.60	Other varnishes (including lacquers)……...	15%	kg and l

CHAPTER 32 - *Continued*
TANNING OR DYEING EXTRACTS; TANNINS AND THEIR DERIVATIVES; DYES, PIGMENTS AND OTHER COLOURING MATTER; PAINTS AND VARNISHES; PUTTY AND OTHER MASTICS; INKS – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
3208.10.90	Other.....	15%	kg and l
3208.20.00	Based on acrylic or vinyl polymers:		
3208.20.10	Automotive paints.....	15%	kg and l
3208.20.20	Marine paints.....	15%	kg and l
3208.20.30	Enamels.....	15%	kg and l
3208.20.40	Other paints.....	15%	kg and l
3208.20.50	Marine varnishes (including lacquers).....	15%	kg and l
3208.20.60	Other varnishes (including lacquers).....	15%	kg and l
3208.20.90	Other.....	15%	kg and l
3208.90.00	Other:		
3208.90.10	Automotive paints.....	15%	kg and l
3208.90.20	Marine paints.....	15%	kg and l
3208.90.30	Enamels.....	15%	kg and l
3208.90.40	Other paints.....	15%	kg and l
3208.90.50	Marine varnishes (including lacquers).....	15%	kg and l
3208.90.60	Other varnishes (including lacquers).....	15%	kg and l
3208.90.90	Other.....	15%	kg and l
32.09	**Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium.**		
3209.10.00	Based on acrylic or vinyl polymers:		
3209.10.10	Paints.....	15%	kg and l
3209.10.20	Enamels.....	15%	kg and l
3209.10.30	Varnishes (including lacquers).....	15%	kg and l
3209.90.00	Other:		
3209.90.10	Paints.....	15%	kg and l
3209.90.20	Enamels.....	15%	kg and l
3209.90.30	Varnishes (including lacquers).....	15%	kg and l
3210.00	**Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather.**		

CHAPTER 32 - *Continued*
TANNING OR DYEING EXTRACTS; TANNINS AND THEIR DERIVATIVES; DYES, PIGMENTS AND OTHER COLOURING MATTER; PAINTS AND VARNISHES; PUTTY AND OTHER MASTICS; INKS – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
3210.00.10	Water-thinned paints (emulsion paints or dispersion paints)……..	15%	kg and l
3210.00.20	Distempers, dry……	15%	kg and l
3210.00.30	Enamels……	15%	kg and l
3210.00.40	Other paints……..	15%	kg and l
3210.00.50	Marine varnishes (including lacquers)……	15%	kg and l
3210.00.60	Other varnishes (including lacquers)……	15%	kg and l
3210.00.70	Prepared water pigments of a kind used for finishing leather……	Free	kg and l
3211.00.00	**Prepared driers……**	Free	kg and l
32.12	**Pigments (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints (including enamels); stamping foils; dyes and other colouring matter put up in forms or packings for retail sale.**		
3212.10.00	Stamping foils……..	Free	kg
3212.90.00	Other:		
3212.90.10	Laundry blue……	Free	kg
3212.90.20	Dyes and other colouring matter put up in forms or packings for retail sale ……	Free	kg
3212.90.90	Other……	Free	kg
32.13	**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.**		
3213.10.00	Colours in sets……..	Free	kg
3213.90.00	Other……	Free	kg

CHAPTER 32 - *Continued*
TANNING OR DYEING EXTRACTS; TANNINS AND THEIR DERIVATIVES; DYES, PIGMENTS AND OTHER COLOURING MATTER; PAINTS AND VARNISHES; PUTTY AND OTHER MASTICS; INKS – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
32.14	**Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations for façades, indoor walls, floors, ceilings or the like.**		
3214.10.00	Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings:		
3214.10.10	Mastics.....	Free	kg
3214.10.20	Painters' fillings.....	15%	kg
3214.10.30	Glaziers' linseed oil putty.....	15%	kg
3214.10.40	Other glaziers' putty.....	15%	kg
3214.10.50	Grafting putty (motor body filler).....	15%	kg
3214.10.90	Other.....	Free	kg
3214.90.00	Other.....	Free	kg
32.15	**Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid.**		
	Printing ink:		
3215.11.00	Black.....	15%	kg
3215.19.00	Other.....	15%	kg
3215.90.00	Other:		
3215.90.10	Writing or drawing ink.....	15%	kg
3215.90.90	Other.....	25%	kg

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CHAPTER 33

ESSENTIAL OILS AND RESINOIDS; PERFUMERY, COSMETIC OR TOILET PREPARATIONS

Notes.

1. This Chapter does not cover:

   (a) Natural oleoresins or vegetable extracts of heading 13.01 or 13.02;

   (b) Soap or other products of heading 34.01; or

   (c) Gum, wood or sulphate turpentine or other products of heading 38.05.

2. The expression "odoriferous substances" in heading 33.02 refers only to the substances of heading 33.01, to odoriferous constituents isolated from those substances or to synthetic aromatics.

3. Headings 3303.00 to 33.07 apply, *inter alia*, to products, whether or not mixed (other than aqueous distillates and aqueous solutions of essential oils), suitable for use as goods of these headings and put up in packings of a kind sold by retail for such use.

4. The expression "perfumery, cosmetic or toilet preparations" in heading 33.07 applies, *inter alia*, to the following products: scented sachets; odoriferous preparations which operate by burning; perfumed papers and papers impregnated or coated with cosmetics; contact lens or artificial eye solutions; wadding, felt and nonwovens, impregnated, coated or covered with perfume or cosmetics; animal toilet preparations.

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CHAPTER 33 - *Continued*
ESSENTIAL OILS AND RESINOIDS; PERFUMERY,
COSMETIC OR TOILET PREPARATIONS – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
33.01	**Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils.**		
	Essential oils of citrus fruit:		
3301.12.00	Of orange	15%	kg and l
3301.13.00	Of lemon	Free	kg and l
3301.19.00	Other:		
3301.19.10	Of grapefruit	15%	kg and l
3301.19.20	Of lime	15%	kg and l
3301.19.90	Other	Free	kg and l
	Essential oils other than those of citrus fruit:		
3301.24.00	Of peppermint (***Mentha piperita***)	Free	kg and l
3301.25.00	Of other mints	Free	kg and l
3301.29.00	Other:		
3301.29.10	Of bay	15%	kg and l
3301.29.20	Of clove	15%	kg and l
3301.29.30	Of ginger	Free	kg and l
3301.29.40	Of nutmeg	15%	kg and l
3301.29.50	Of patchouli	15%	kg and l
3301.29.60	Of pimento	Free	kg and l
3301.29.90	Other	Free	kg and l
3301.30.00	Resinoids	Free	kg and l
3301.90.00	Other:		
3301.90.10	Aqueous distillates and aqueous solutions of essential oils	Free	kg and l
3301.90.90	Other	Free	kg and l

CHAPTER 33 - *Continued*
ESSENTIAL OILS AND RESINOIDS; PERFUMERY,
COSMETIC OR TOILET PREPARATIONS – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
33.02	**Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages.**		
3302.10.00	Of a kind used in the food or drink industries:		
3302.10.10	Mixtures of two or more of bay, clove, nutmeg, orange, patchouli and pimento oils.....	15%	kg
3302.10.20	Preparations based on odoriferous substances, of a kind used in the manufacture of beverages.....	Free	kg
3302.10.90	Other.....	Free	kg and l
3302.90.00	Other.....	Free	kg and l
3303.00	**Perfumes and toilet waters.**		
3303.00.10	Bay rum.....	20%	kg and l
3303.00.90	Other.....	20%	kg and l
33.04	**Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations.**		
3304.10.00	Lip make-up preparations.....	20%	kg
3304.20.00	Eye make-up preparations.....	20%	kg
3304.30.00	Manicure or pedicure preparations.....	20%	kg
	Other:		
3304.91.00	Powders, whether or not compressed.....	20%	kg
3304.99.00	Other:		
3304.99.10	Sunscreen or sun tan preparations.....	20%	kg
3304.99.90	Other.....	20%	kg
33.05	**Preparations for use on the hair.**		

CHAPTER 33 - *Continued*
ESSENTIAL OILS AND RESINOIDS; PERFUMERY,
COSMETIC OR TOILET PREPARATIONS – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
3305.10.00	Shampoos.....	20%	kg
3305.20.00	Preparations for permanent waving or straightening.....	20%	kg
3305.30.00	Hair lacquers.....	20%	kg
3305.90.00	Other.....	20%	kg
33.06	**Preparations for oral or dental hygiene, including denture fixative pastes and powders; yarn used to clean between the teeth (dental floss), in individual retail packages.**		
3306.10.00	Dentifrices:		
3306.10.10	Toothpastes.....	20%	kg
3306.10.90	Other.....	20%	kg
3306.20.00	Yarn used to clean between the teeth (dental floss).....	20%	kg
3306.90.00	Other.....	20%	kg
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 deodorizers, whether or not perfumed or having disinfectant properties.**		
3307.10.00	Pre-shave, shaving or after-shave preparations...	20%	kg
3307.20.00	Personal deodorants and anti-perspirants.....	20%	kg
3307.30.00	Perfumed bath salts and other bath preparations..	20%	kg
	Preparations for perfuming or deodorizing rooms, including odoriferous preparations used during religious rites:		
3307.41.00	"Agarbatti" and other odoriferous preparations which operate by burning.....	20%	kg
3307.49.00	Other.....	20%	kg
3307.90.00	Other.....	20%	kg

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CHAPTER 34

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

Notes.

1. This Chapter does not cover:

   (a) Edible mixtures or preparations of animal or vegetable fats or oils of a kind used as mould release preparations (heading 15.17);

   (b) Separate chemically defined compounds; or

   (c) Shampoos, dentifrices, shaving creams and foams, or bath preparations, containing soap or other organic surface-active agents (heading 33.05, 33.06 or 33.07).

2. For the purposes of heading 34.01, the expression "soap" applies only to soap soluble in water. Soap and the other products of heading 34.01 may contain added substances (for example, disinfectants, abrasive powders, fillers or medicaments). Products containing abrasive powders remain classified in heading 34.01 only if in the form of bars, cakes or moulded pieces or shapes. In other forms they are to be classified in heading 34.05 as "scouring powders and similar preparations".

3. For the purposes of heading 34.02, "organic surface-active agents" are products which when mixed with water at a concentration of 0.5% at 20°C and left to stand for one hour at the same temperature:

   (a) give a transparent or translucent liquid or stable emulsion without separation of insoluble matter; and

   (b) reduce the surface tension of water to 4.5×10^{-2} N/m (45 dyne/cm) or less.

4. In heading 34.03 the expression "petroleum oils and oils obtained from bituminous minerals" applies to the products defined in Note 2 to Chapter 27.

5. In heading 34.04, subject to the exclusions provided below, the expression "artificial waxes and prepared waxes" applies only to:

(a) Chemically produced organic products of a waxy character, whether or not water-soluble;

(b) Products obtained by mixing different waxes;

(c) Products of a waxy character with a basis of one or more waxes and containing fats, resins, mineral substances or other materials.

The heading does not apply to:

(a) Products of heading 15.16, 34.02 or 38.23, even if having a waxy character;

(b) Unmixed animal waxes or unmixed vegetable waxes, whether or not refined or coloured, of heading 15.21;

(c) Mineral waxes or similar products of heading 27.12, whether or not intermixed or merely coloured; or

(d) Waxes mixed with, dispersed in or dissolved in a liquid medium (headings 34.05, 38.09, etc.).

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CHAPTER 34 - *Continued*
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 - *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
34.01	**Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap; paper, wadding, felt and non-wovens, impregnated, coated or covered with soap or detergent.**		
	Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, paper, wadding, felt and non-wovens, impregnated, coated or covered with soap or detergent:		
3401.11.00	For toilet use (including medicated products):		
3401.11.10	Medicated soap.....	40%	kg
3401.11.20	Other, in the form of bars, cakes, moulded pieces or shapes.....	40%	kg
3401.11.90	Other.....	40%	kg
3401.19.00	Other:		
3401.19.10	In the form of bars, cakes, moulded pieces or shapes, for laundry and other household uses....	40%	kg
3401.19.90	Other.....	40%	kg
3401.20.00	Soap in other forms:		
3401.20.10	Industrial soaps.....	Free	kg
3401.20.90	Other.....	40%	kg
3401.30.00	Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap.....	20%	kg

CHAPTER 34 - *Continued*
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 - *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
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 than those of heading 34.01.**		
	Organic surface-active agents, whether or not put up for retail sale:		
3402.11.00	Anionic:		
3402.11.10	Put up for retail sale.....	20%	kg
3402.11.90	Other.....	Free	kg
3402.12.00	Cationic:		
3402.12.10	Put up for retail sale.....	20%	kg
3402.12.90	Other.....	Free	kg
3402.13.00	Non-ionic:		
3402.13.10	Put up for retail sale.....	20%	kg
3402.13.90	Other.....	Free	kg
3402.19.00	Other:		
3402.19.10	Put up for retail sale.....	20%	kg
3402.19.90	Other.....	Free	kg
3402.20.00	Preparations put up for retail sale:		
3402.20.10	Dish washing liquids.....	20%	kg
3402.20.20	Other liquid detergents.....	20%	kg
3402.20.30	Other detergents.....	20%	kg
3402.20.40	Liquid bleaches.....	20%	kg
3402.20.50	Other bleaches.....	20%	kg
3402.20.90	Other.....	20%	kg
3402.90.00	Other:		
3402.90.10	Liquid detergents.....	20%	kg
3402.90.20	Other detergents.....	20%	kg
3402.90.90	Other.....	20%	kg

CHAPTER 34 - *Continued*
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 - *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
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:		
3403.11.00	Preparations for the treatment of textile materials, leather, furskins or other materials....	Free	kg
3403.19.00	Other.....	Free	kg
	Other:		
3403.91.00	Preparations for the treatment of textile materials, leather, furskins or other materials....	Free	kg
3403.99.00	Other.....	Free	kg
34.04	**Artificial waxes and prepared waxes.**		
3404.20.00	Of poly (oxyethylene) (polyethylene glycol).....	Free	kg
3404.90.00	Other.....	Free	kg
34.05	**Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, 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.**		

CHAPTER 34 - *Continued*
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 - *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
3405.10.00	Polishes, creams and similar preparations for footwear or leather.....	20%	kg
3405.20.00	Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork.....	20%	kg
3405.30.00	Polishes and similar preparations for coachwork, other than metal polishes.....	20%	kg
3405.40.00	Scouring pastes and powders and other scouring preparations.....	20%	kg
3405.90.00	Other:		
3405.90.10	Metal polishes.....	20%	kg
3405.90.90	Other.....	20%	kg
3406.00	**Candles, tapers and the like.**		
3406.00.10	Candles of tallow.....	20%	kg
3406.00.20	Decorative candles of paraffin wax.....	20%	kg
3406.00.30	Other candles of paraffin wax.....	20%	kg
3406.00.40	Other candles.....	20%	kg
3406.00.90	Other.....	20%	kg
3407.00	**Modelling pastes, including those put up for children's amusement; preparations known as "dental wax" or as "dental impression compounds", put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate).**		
3407.00.10	Modelling pastes.....	Free	kg
3407.00.90	Other.....	Free	kg

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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.

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CHAPTER 35 - *Continued*
ALBUMINOIDAL SUBSTANCES; MODIFIED STARCHES; GLUES; ENZYMES - *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
35.01	**Casein, caseinates and other casein derivatives; casein glues.**		
3501.10.00	Casein.....	Free	kg
3501.90.00	Other:		
3501.90.10	Casein glues.....	15%	kg
3501.90.90	Other.....	Free	kg
35.02	**Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter), albuminates and other albumin derivatives.**		
	Egg albumin:		
3502.11.00	Dried.....	Free	kg
3502.19.00	Other.....	Free	kg
3502.20.00	Milk albumin, including concentrates of two or more whey proteins.....	Free	kg
3502.90.00	Other.....	Free	kg
3503.00.00	**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.....**	Free	kg
3504.00.00	**Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed.....**	Free	kg
35.05	**Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches.**		

CHAPTER 35 - *Continued*
ALBUMINOIDAL SUBSTANCES; MODIFIED STARCHES; GLUES; ENZYMES - *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
3505.10.00	Dextrins and other modified starches.....	Free	kg
3505.20.00	Glues.....	Free	kg
35.06	**Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg.**		
3506.10.00	Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg.....	15%	kg
	Other:		
3506.91.00	Adhesives based on polymers of headings 39.01 to 39.13 or on rubber.....	15%	kg
3506.99.00	Other.....	15%	kg
35.07	**Enzymes; prepared enzymes not elsewhere specified or included.**		
3507.10.00	Rennet and concentrates thereof.....	Free	kg
3507.90.00	Other:		
3507.90.10	Enzymes.....	Free	kg
3507.90.20	Prepared enzymes not elsewhere specified or included, for tenderizing meat.....	Free	kg
3507.90.90	Other.....	Free	kg

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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 or similar lighters and of a capacity not exceeding 300 cm^3; and

   (c) Resin torches, firelighters and the like.

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CHAPTER 36 - *Continued*
EXPLOSIVES; PYROTECHNIC PRODUCTS; MATCHES;
PYROPHORIC ALLOYS; CERTAIN COMBUSTIBLE PREPARATIONS - *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
3601.00.00	**Propellant powders……..**	Free	kg
3602.00.00	**Prepared explosives, other than propellant powders……..**	Free	kg
3603.00.00	**Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators…**	Free	kg
36.04	**Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles.**		
3604.10.00	Fireworks……...	20%	kg
3604.90.00	Other:		
3604.90.10	Rain rockets……..	Free	kg
3604.90.20	Warning and distress signals……	Free	kg
3604.90.90	Other……	20%	kg
3605.00	**Matches, other than pyrotechnic articles of heading 36.04.**		
3605.00.10	In containers of 30 matches or less……...	20%	kg /100 containers
3605.00.20	In containers of not more than 60 matches but more than 30 matches……	20%	kg /100 containers
3605.00.30	In containers of not more than 70 matches but more than 60 matches……	20%	kg /1000 matches
3605.00.40	In containers of more than 70 matches……..	20%	kg /1000 matches
36.06	**Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter.**		

CHAPTER 36 - *Continued*
EXPLOSIVES; PYROTECHNIC PRODUCTS; MATCHES;
PYROPHORIC ALLOYS; CERTAIN COMBUSTIBLE PREPARATIONS - *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
3606.10.00	Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm^{3} ……..	Free	kg
3606.90.00	Other……..	Free	kg

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CHAPTER 37

PHOTOGRAPHIC OR CINEMATOGRAPHIC GOODS

Notes.

1. This Chapter does not cover waste or scrap.

2. In this Chapter the word "photographic" relates to the process by which visible images are formed, directly or indirectly, by the action of light or other forms of radiation on photosensitive surfaces.

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CHAPTER 37- *Continued*
PHOTOGRAPHIC OR CINEMATOGRAPHIC GOODS- *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
37.01	**Photographic plates and film in the flat, sensitized, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitized, unexposed, whether or not in packs.**		
3701.10.00	For X-ray.....	Free	kg and m^2
3701.20.00	Instant print film.....	Free	kg
3701.30.00	Other plates and film, with any side exceeding 255 mm.....	Free	kg and m^2
	Other:		
3701.91.00	For colour photography (polychrome).....	Free	kg
3701.99.00	Other.....	Free	kg and m^2
37.02	**Photographic film in rolls, sensitized, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitized, unexposed.**		
3702.10.00	For X-ray.....	Free	kg and m^2
	Other film, without perforations, of a width not exceeding 105 mm:		
3702.31.00	For colour photography (polychrome).....	20%	kg and u
3702.32.00	Other, with silver halide emulsion.....	20%	kg and m^2
3702.39.00	Other.....	20%	kg and m^2
	Other film, without perforations, of a width exceeding 105 mm:		
3702.41.00	Of a width exceeding 610 mm and of a length exceeding 200 m, for colour photography (polychrome).....	20%	kg and m^2
3702.42.00	Of a width exceeding 610 mm and of a length exceeding 200 m, other than for colour photography.....	20%	kg and m^2
3702.43.00	Of a width exceeding 610 mm and of a length not exceeding 200 m.....	20%	kg and m^2
3702.44.00	Of a width exceeding 105mm but not exceeding 610mm.....	20%	kg and m^2
	Other film, for colour photography (polychrome):		
3702.51.00	Of a width not exceeding 16 mm and of a length not exceeding 14 m.....	20%	kg and m

CHAPTER 37- *Continued*
PHOTOGRAPHIC OR CINEMATOGRAPHIC GOODS- *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
3702.52.00	Of a width not exceeding 16 mm and of a length exceeding 14 m.....	20%	kg and m
3702.53.00	Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides.....	20%	kg and m
3702.54.00	Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, other than for slides.....	Free	kg and m
3702.55.00	Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m	Free	kg and m
3702.56.00	Of a width exceeding 35 mm.....	20%	kg and m
	Other:		
3702.91.00	Of a width not exceeding 16 mm	20%	kg and m
3702.93.00	Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m.....	Free	kg and m
3702.94.00	Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m.....	Free	kg and m
3702.95.00	Of a width exceeding 35 mm.....	20%	kg and m
37.03	**Photographic paper, paperboard and textiles, sensitized, unexposed.**		
3703.10.00	In rolls of a width exceeding 610 mm	Free	kg
3703.20.00	Other, for colour photography (polychrome).....	Free	kg
3703.90.00	Other.....	Free	kg
3704.00.00	**Photographic plates, film, paper, paperboard and textiles, exposed but not developed.....**	Free	kg
37.05	**Photographic plates and film, exposed and developed, other than cinematographic film.**		
3705.10.00	For offset reproduction.....	Free	kg
3705.90.00	Other.....	Free	kg
37.06	**Cinematographic film, exposed and developed, whether or not incorporating sound track or consisting only of sound track.**		

CHAPTER 37- *Continued*
PHOTOGRAPHIC OR CINEMATOGRAPHIC GOODS- *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
3706.10.00	Of a width of 35 mm or more……....	$3.00 per 100 m	kg and m
3706.90.00	Other……	$3.00 per 100 m	kg and m
37.07	**Chemical preparations for photographic uses (other than varnishes, glues, adhesives and similar preparations); unmixed products for photographic uses, put up in measured portions or put up for retail sale in a form ready for use.**		
3707.10.00	Sensitising emulsions……	Free	kg
3707.90.00	Other……	Free	kg

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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 3813.00.00);

      (4) Certified reference materials specified in Note 2 below;

      (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) 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);

   (d) Medicaments (heading 30.03 or 30.04); or

   (e) Spent catalysts of a kind used for the extraction of base metals or for the manufacture of chemical compounds of base metals (heading 26.20), spent catalysts of a kind used principally for the recovery of precious metal (heading 71.12) or catalysts consisting of metals or metal alloys in the form of, for example, finely divided powder or woven gauze (Section XIV or XV).

2. (A) For the purpose of heading 3822.00.00, 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 3822.00.00 shall take precedence over any other heading in the Nomenclature.

3. Heading 38.24 includes the following goods which are not to be classified in any other heading of the Nomenclature:

(a) Cultured crystals (other than optical elements) weighing not less than 2.5 g each, of magnesium oxide or of the halides of the alkali or alkaline-earth metals;

(b) Fusel oil; Dippel's oil;

(c) Ink removers put up in packings for retail sale;

(d) Stencil correctors and other correcting fluids put up in packings for retail sale; and

(e) Ceramic firing testers, fusible (for example, Seger cones).

4. Throughout the Nomenclature, "municipal waste" means waste of a kind collected from households, hotels, restaurants, hospitals, shops, offices, etc., road and pavement sweepings, as well as construction and demolition waste. Municipal waste generally contains a large variety of materials such as plastics, rubber, wood, paper, textiles, glass, metals, food materials, broken furniture and other damaged or discarded articles. The term "municipal waste", however, does not cover:

(a) Individual materials or articles segregated from the waste, such as wastes of plastics, rubber, wood, paper, textiles, glass or metals and spent batteries which fall in their appropriate headings of the Nomenclature;

(b) Industrial waste

(c) Waste pharmaceuticals, as defined in Note 4 (k) to Chapter 30; or

(d) Clinical waste, as defined in Note 6 (a) below.

5. For the purposes of heading 38.25, "sewage sludge" means sludge arising from urban effluent treatment plant and includes pre-treatment waste, scourings and unstabilised sludge. Stabilised sludge when suitable for use as fertilizer is excluded (Chapter 31).

6. For the purposes of heading 38.25, the expression "other wastes" applies to:

(a) Clinical waste, that is, contaminated waste arising from medical research, diagnosis, treatment or other medical, surgical, dental or veterinary procedures, which often contain

pathogens and pharmaceutical substances and require special disposal procedures (for example, soiled dressings, used gloves and used syringes);

(b) Waste organic solvents;

(c) Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freezing fluids; and

(d) Other wastes from chemical or allied industries.

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

Subheading Note.

1. Subheading 3808.50.00 covers only goods of heading 38.08, containing one or more of the following substances : aldrin (ISO); binapacryl (ISO); camphechlor (ISO) (toxaphene); captafol (ISO); chlordane (ISO); chlorodimeform (ISO); chlorobenzilate (ISO); DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane); dieldrin (ISO, INN); dinoseb (ISO), its salts or its esters; 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); phosphamidon (ISO); 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts or its esters.

2. For the purposes of subheadings 3825.41.00 and 3825.49.00, "waste organic solvents" are wastes containing mainly organic solvents, not fit for further use as presented as primary products, whether or not intended for recovery of the solvents.

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CHAPTER 38- *Continued*
MISCELLANEOUS CHEMICAL PRODUCTS-*Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
38.01	**Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi-manufactures.**		
3801.10.00	Artificial graphite……..	Free	kg
3801.20.00	Colloidal or semi-colloidal graphite……..	Free	kg
3801.30.00	Carbonaceous pastes for electrodes and similar pastes for furnace linings……..….	Free	kg
3801.90.00	Other……..…	Free	kg
38.02	**Activated carbon; activated natural mineral products; animal black, including spent animal black.**		
3802.10.00	Activated carbon……..…	Free	kg
3802.90.00	Other……..	Free	kg and l
3803.00.00	**Tall oil, whether or not refined…….....	Free	kg and l
3804.00.00	**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 3803.00.00…….....	Free	kg
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.**		
3805.10.00	Gum, wood or sulphate turpentine oils……	Free	kg and l
3805.90.00	Other:		
3805.90.10	Pine oil……..	Free	kg and l
3805.90.90	Other……..	Free	kg and l

CHAPTER 38- *Continued*
MISCELLANEOUS CHEMICAL PRODUCTS-*Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
38.06	**Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums.**		
3806.10.00	Rosin and resin acids.....	Free	kg
3806.20.00	Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts.....	Free	kg
3806.30.00	Ester gums.....	Free	kg
3806.90.00	Other.....	Free	kg
3807.00.00	**Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch.....**	Free	kg and l
38.08	**Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers).**		
3808.50.00	Goods specified in Subheading Note 1 to this Chapter.....	Free	kg
	Other:		
3808.91.00	Insecticides:		
3808.91.10	For use in agriculture as approved by the Competent Authority, whether or not in retail packages.....	Free	kg
3808.91.20	Mosquito coils.....	20%	kg
3808.91.30	Other, put up in forms or packings for retail sale or as preparations or articles.....	20%	kg
3808.91.90	Other.....	Free	kg

CHAPTER 38- *Continued*
MISCELLANEOUS CHEMICAL PRODUCTS-*Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
3808.92.00	Fungicides.....	Free	kg
3808.93.00	Herbicides, anti-sprouting products and plant-growth regulators:		
3808.93.10	Herbicides.....	Free	kg
3808.93.20	Anti-sprouting products.....	Free	kg
3808.93.30	Plant growth regulators.....	Free	kg
3808.94.00	Disinfectants:		
3808.94.10	Put up in forms or packings for retail sale or as preparations or articles.....	20%	kg
3808.94.90	Other.....	Free	kg
3808.99.00	Other:		
3808.99.10	Rodenticides, put up in forms or packings for retail sale or as preparations or articles.....	20%	kg
3808.99.20	Other rodenticides.....	Free	kg
3808.99.30	Other, put up in forms or packings for retail sale or as preparations or articles.....	20%	kg
3808.99.90	Other.....	Free	kg
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.**		
3809.10.00	With a basis of amylaceous substances.....	Free	kg
	Other:		
3809.91.00	Of a kind used in the textile or like industries....	Free	kg
3809.92.00	Of a kind used in the paper or like industries.....	Free	kg
3809.93.00	Of a kind used in the leather or like industries....	Free	kg
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.**		

CHAPTER 38- *Continued*
MISCELLANEOUS CHEMICAL PRODUCTS-*Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
3810.10.00	Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials……..	Free	kg
3810.90.00	Other……...	Free	kg
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.**		
	Anti-knock preparations:		
3811.11.00	Based on lead compounds…….…	Free	kg
3811.19.00	Other……..…	Free	kg
	Additives for lubricating oils:		
3811.21.00	Containing petroleum oils or oils obtained from bituminous minerals……..	Free	kg
3811.29.00	Other……..	Free	kg
3811.90.00	Other……..….	Free	kg
38.12	**Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilizers for rubber or plastics.**		
3812.10.00	Prepared rubber accelerators……..	Free	kg
3812.20.00	Compound plasticisers for rubber or plastics…….	Free	kg
3812.30.00	Anti-oxidising preparations and other compound stabilizers for rubber or plastics……	Free	kg
3813.00.00	**Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades…….**	Free	kg

CHAPTER 38- *Continued*
MISCELLANEOUS CHEMICAL PRODUCTS-*Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
3814.00	**Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers.**		
3814.00.10	Thinners.....	15%	kg
3814.00.90	Other.....	Free	kg
38.15	**Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included.**		
	Supported catalysts:		
3815.11.00	With nickel or nickel compounds as the active substance.....	Free	kg
3815.12.00	With precious metal or precious metal compounds as the active substance.....	Free	kg
3815.19.00	Other.....	Free	kg
3815.90.00	Other.....	Free	kg
3816.00	**Refractory cements, mortars, concretes and similar compositions, other than products of heading 38.01.**		
3816.00.10	Mortars.....	Free	kg
3816.00.90	Other.....	Free	kg
3817.00	**Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 27.07 or 29.02.**		
3817.00.10	Mixed alkylbenzenes.....	Free	kg
3817.00.90	Mixed alkylnaphthalenes.....	Free	kg
3818.00.00	**Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics.....**	Free	kg

CHAPTER 38- *Continued*
MISCELLANEOUS CHEMICAL PRODUCTS-*Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
3819.00.00	**Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals……..…..**	15%	kg
3820.00	**Anti-freezing preparations and prepared de-icing fluids.**		
3820.00.10	Anti-freezing preparations……	15%	kg
3820.00.20	Prepared de-icing fluids……	Free	kg
3821.00.00	**Prepared culture media for the development of or maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells……...……..……**	Free	kg
3822.00.00	**Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 30.02 or 30.06; certified reference materials…….……....**	Free	kg
38.23	**Industrial moncarboxylic fatty acids; acid oils from refining; industrial fatty alcohols.**		
	Industrial moncarboxylic fatty acids; acid oils from refining:		
3823.11.00	Stearic acid……....	Free	kg
3823.12.00	Oleic acid……..	Free	kg
3823.13.00	Tall oil fatty acids……	Free	kg
3823.19.00	Other……..….	Free	kg
3823.70.00	Industrial fatty alcohols……	Free	kg

CHAPTER 38- *Continued*
MISCELLANEOUS CHEMICAL PRODUCTS-*Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
38.24	**Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included.**		
3824.10.00	Prepared binders for foundry moulds or cores…..	Free	kg
3824.30.00	Non-agglomerated metal carbides mixed together or with metallic binders……...	Free	kg
3824.40.00	Prepared additives for cements, mortars or concretes……	Free	kg
3824.50.00	Non-refractory mortars and concretes…….……	Free	kg.
3824.60.00	Sorbitol other than that of subheading 2905.44.00……	Free	kg
	Mixtures containing halogenated derivatives of methane, ethane or propane:		
3824.71.00	Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HCFs)……..	Free	kg
3824.72.00	Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes……	Free	kg
3824.73.00	Containing hydrobromofluorocarbons (HBFCs)..	Free	kg
3824.74.00	Containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs)……	Free	kg
3824.75.00	Containing carbon tetrachloride……	Free	kg
3824.76.00	Containing 1,1,1-trichloroethane (methyl chloroform)……	Free	kg
3824.77.00	Containing bromomethane (methyl bromide) or bromochloromethane……	Free	kg
3824.78.00	Containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HFCs)……	Free	kg
3824.79.00	Other……....	Free	kg

CHAPTER 38- *Continued*
MISCELLANEOUS CHEMICAL PRODUCTS-*Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
	Mixtures and preparations containing oxirane (ethylene oxide), polybrominated biphenyls (PBBs), polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or tris (2,3-dibromopropyl) phosphate:		
3824.81.00	Containing oxirane (ethylene oxide)……	Free	kg
3824.82.00	Containing polychlorinated biphenyls (PBCs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)……	Free	kg
3824.83.00	Containing tris (2,3-dibromopropyl) phosphate....	Free	kg
3824.90.00	Other……..	Free	kg
38.25	**Residual products of the chemical or allied industries, not elsewhere specified or included; municipal waste; sewage sludge; other wastes specified in Note 6 to this Chapter.**		
3825.10.00	Municipal waste……	Free	kg
3825.20.00	Sewage sludge……..……..	Free	kg
3825.30.00	Clinical waste……	Free	kg
	Waste organic solvents:		
3825.41.00	Halogenated……..……	Free	kg
3825.49.00	Other……	Free	kg
3825.50.00	Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids……...	Free	kg
	Other wastes from chemical or allied industries:		
3825.61.00	Mainly containing organic constituents…….....	Free	kg
3825.69.00	Other……	Free	kg
3825.90.00	Other ……	Free	kg

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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 indentifiable as being intended to be used together without first being repacked;

   (b) presented together; and

   (c) identifiable, whether by their nature or by the relative proportions in which they are present, as being complementary one to another.

2. Except for the goods of heading 39.18 or 39.19, plastics, rubber, and articles thereof, printed with motifs, characters or pictorial representations, which are not merely incidental to the primary use of the goods, fall in Chapter 49.

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CHAPTER 39

PLASTICS AND ARTICLES THEREOF

Notes.

1. Throughout the Nomenclature the expression "plastics" means those materials of headings 39.01 to 3914.00.00 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 27.12 or 34.04;

   (c) Separate chemically defined organic compounds (Chapter 29);

   (d) Heparin or its salts (heading 30.01);

   (e) Solutions (other than collodions) consisting of any of the products specified in headings 39.01 to 39.13 in volatile organic solvents when the weight of the solvent exceeds 50% of the weight of the solution (heading 32.08); stamping foils of heading 32.12;

   (f) Organic surface-active agents or preparations of heading 34.02;

   (g) Run 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 of Chapter 39 (heading 3819.00.00);

   (k) Diagnostic or laboratory reagents on a backing of plastics (heading 3822.00.00);

   (l) Synthetic rubber, as defined for the purposes of Chapter 40, or articles thereof;

(m) Saddlery or harness (heading 4201.00.00) or trunks, suitcases, handbags or other containers of heading 42.02;

(n) Plaits, wickerwork or other articles of Chapter 46;

(o) Wall coverings of heading 48.14;

(p) Goods of Section XI (textiles and textile articles);

(q) Articles of Section XII (for example, footwear, headgear, umbrellas, sun umbrellas, walking-sticks, whips, riding-crops or parts thereof);

(r) Imitation jewellery of heading 71.17;

(s) Articles of Section XVI (machines and mechanical or electrical appliances);

(t) Parts of aircraft or vehicles of Section XVII;

(u) Articles of Chapter 90 (for example, optical elements, spectacle frames, drawing instruments);

(v) Articles of Chapter 91 (for example, clock or watch cases);

(w) Articles of Chapter 92 (for example, musical instruments or parts thereof);

(x) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, illuminated signs, prefabricated buildings);

(y) Articles of Chapter 95 (for example, toys, games, sports requisites); or

(z) Articles of Chapter 96 (for example, brushes, buttons, slide fasteners, combs, mouthpieces or stems for smoking pipes, cigarette-holders or the like, parts of vacuum flasks or the like, pens, propelling pencils).

3. Headings 39.01 to 39.11 apply only to goods of a kind produced by chemical synthesis, falling in the following categories:

(a) Liquid synthetic polyolefins of which less than 60% by volume distils at 300°C, after conversion to 1,013 millibars when a reduced-pressure distillation method is used (headings 39.01 and 39.02);

(b) Resins, not highly polymerised, of the coumarone-indene type (heading 39.11);

(c) Other synthetic polymers with an average of at least 5 monomer units;

(d) Silicones (heading 3910.00.00);

(e) Resols (heading 39.09) and other prepolymers.

4. The expression "copolymers" covers all polymers in which no single monomer unit contributes 95% or more by weight to the total polymer content.

For the purposes of this Chapter, except where the context otherwise requires, copolymers (including co-polycondensates, co-polyaddition products, block copolymers and graft copolymers) and polymer blends are to be classified in the heading covering polymers of that comonomer unit which predominates by weight over every other single comonomer unit. For the 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 3914.00.00, 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 3914.00.00).

8. For the purposes of heading 39.17, the expression "tubes, pipes and hoses" means hollow products, whether semi-manufactures or finished products, of a kind generally used for conveying, conducting or distributing gases or liquids (for example, ribbed garden hose, perforated tubes). This expression also includes sausage casings and other lay-flat tubing. However, except for the last-mentioned, those having an internal cross-section other than round, oval, rectangular (in which the length does not exceed 1.5 times the width) or in the shape of a regular polygon are not to be regarded as tubes, pipes and hoses but as profile shapes.

9. For the purposes of heading 39.18, the expression "wall or ceiling coverings of plastics" applies to products in rolls, of a width not less than 45 cm, suitable for wall or ceiling decoration, consisting of plastics fixed permanently on a backing of any material other than paper, the layer of plastics (on the face side) being grained, embossed, coloured, design-printed or otherwise decorated.

10. In headings 39.20 and 39.21, the expression "plates, sheets, film, foil and strip" applies only to plates, sheets, film, foil and strip (other than those of Chapter 54) and to blocks of regular geometric shape, whether or not printed or otherwise surface-worked, uncut or cut into rectangles (including squares) but not further worked (even if when so cut they become articles ready for use).

11. Heading 39.25 applies only to the following articles, not being products covered by any of the earlier headings of sub-Chapter II:

(a) Reservoirs, tanks (including septic tanks), vats and similar containers, of a capacity exceeding 300 1;

(b) Structural elements used, for example, in floors, walls or partitions, ceilings or roofs;

(c) Gutters and fittings therefor;

(d) Doors, windows and their frames and thresholds for doors;

(e) Balconies, balustrades, fencing, gates and similar barriers;

(f) Shutters, blinds (including Venetian blinds) and similar articles and parts and fittings thereof;

(g) Large-scale shelving for assembly and permanent installation, for example, in shops, workshops, warehouses;

(h) Ornamental architectural features, for example, flutings, cupolas, dovecotes; and

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

Subheading Notes.

1. Within any one heading of this Chapter, polymers (including copolymers) and chemically modified polymers are to be classified according to the following provisions:

(a) Where there is a subheading named "other" in the same series:

(1) The designation in a subheading of a polymer by the prefix "poly" (for example, polyethylene and polyamide-6,6) means that the constituent monomer unit or monomer units of the named polymer taken together must contribute 95% or more by weight of the total polymer content.

(2) The copolymers named in subheadings 3901.30.00, 3903.20.00, 3903.30.00 and 3904.30.00 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 3920.43.00, the term “plasticisers” includes secondary plasticisers.

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CHAPTER 39 - *Continued*
PLASTICS AND ARTICLES THEREOF - *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
	I - PRIMARY FORMS		
39.01	**Polymers of ethylene, in primary forms.**		
3901.10.00	Polyethylene having a specific gravity of less than 0.94	Free	kg
3901.20.00	Polyethylene having a specific gravity of 0.94 or more	Free	kg
3901.30.00	Ethylene-vinyl acetate copolymers	Free	kg
3901.90.00	Other	Free	kg
39.02	**Polymers of propylene or of other olefins, in primary forms.**		
3902.10.00	Polypropylene	Free	kg
3902.20.00	Polyisobutylene	Free	kg
3902.30.00	Propylene copolymers	Free	kg
3902.90.00	Other	Free	kg
39.03	**Polymers of styrene, in primary forms.**		
	Polystyrene:		
3903.11.00	Expansible	Free	kg
3903.19.00	Other	Free	kg
3903.20.00	Styrene-acrylonitrile (SAN) copolymers	Free	kg
3903.30.00	Acrylonitrile-butadiene-styrene (ABS) copolymers	Free	kg
3903.90.00	Other	Free	kg
39.04	**Polymers of vinyl chloride or of other halogenated olefins, in primary forms.**		
3904.10.00	Poly (vinyl chloride), not mixed with any other substances	Free	kg
	Other poly (vinyl chloride):		
3904.21.00	Non-plasticised	Free	kg

CHAPTER 39 - *Continued*
PLASTICS AND ARTICLES THEREOF - *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
3904.22.00	Plasticised.....	Free	kg
3904.30.00	Vinyl chloride-vinyl acetate copolymers.....	Free	kg
3904.40.00	Other vinyl chloride copolymers.....	Free	kg
3904.50.00	Vinylidene chloride polymers.....	Free	kg
	Fluoro-polymers:		
3904.61.00	Polytetrafluoroethylene.....	Free	kg
3904.69.00	Other.....	Free	kg
3904.90.00	Other.....	Free	kg
39.05	**Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms.**		
	Poly (vinyl acetate):		
3905.12.00	In aqueous dispersion.....	Free	kg
3905.19.00	Other.....	Free	kg
	Vinyl acetate copolymers:		
3905.21.00	In aqueous dispersion.....	Free	kg
3905.29.00	Other.....	Free	kg
3905.30.00	Poly (vinyl alcohol), whether or not containing unhydrolysed acetate groups.....	Free	kg
	Other:		
3905.91.00	Copolymers.....	Free	kg
3905.99.00	Other.....	Free	kg
39.06	**Acrylic polymers in primary forms.**		
3906.10.00	Poly (methyl methacrylate).....	Free	kg
3906.90.00	Other.....	Free	kg
39.07	**Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms.**		

CHAPTER 39 - *Continued*
PLASTICS AND ARTICLES THEREOF - *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
3907.10.00	Polyacetals.....	Free	kg
3907.20.00	Other polyethers.....	Free	kg
3907.30.00	Epoxide resins.....	Free	kg
3907.40.00	Polycarbonates.....	Free	kg
3907.50.00	Alkyd resins.....	Free	kg
3907.60.00	Poly (ethylene terephthalate).....	Free	kg
3907.70.00	Poly (lactic acid).....	Free	kg
	Other polyesters:		
3907.91.00	Unsaturated.....	Free	kg
3907.99.00	Other.....	Free	kg
39.08	**Polyamides in primary forms.**		
3908.10.00	Polyamide-6, -11, -12, -6,6, -6,9, -6,10 or -6,12...	Free	kg
3908.90.00	Other.....	Free	kg
39.09	**Amino-resins, phenolic resins and polyurethanes, in primary forms.**		
3909.10.00	Urea resins; thiourea resins.....	Free	kg
3909.20.00	Melamine resins.....	Free	kg
3909.30.00	Other amino-resins.....	Free	kg
3909.40.00	Phenolic resins.....	Free	kg
3909.50.00	Polyurethanes.....	Free	kg
3910.00.00	**Silicones in primary forms.....**	Free	kg
39.11	**Petroleum resins, coumarone-indene resins,polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms.**		
3911.10.00	Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes.....	Free	kg
3911.90.00	Other.....	Free	kg

CHAPTER 39 - *Continued*
PLASTICS AND ARTICLES THEREOF - *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
39.12	**Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms.**		
	Cellulose acetates:		
3912.11.00	Non-plasticised……	Free	kg
3912.12.00	Plasticised……	Free	kg
3912.20.00	Cellulose nitrates (including collodions)……..	Free	kg
	Cellulose ethers:		
3912.31.00	Carboxymethylcellulose and its salts……..	Free	kg
3912.39.00	Other……	Free	kg
3912.90.00	Other……..	Free	kg
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.**		
3913.10.00	Alginic acid, its salts and esters……	Free	kg
3913.90.00	Other……..	Free	kg
3914.00.00	**Ion-exchangers based on polymers of headings 39.01 to 39.13, in primary forms……..…**	Free	kg
	II - WASTE, PARINGS AND SCRAP; SEMI-MANUFACTURES; ARTICLES		
39.15	**Waste, parings and scrap, of plastics.**		
3915.10.00	Of polymers of ethylene……	Free	kg
3915.20.00	Of polymers of styrene……..	Free	kg

CHAPTER 39 - *Continued*
PLASTICS AND ARTICLES THEREOF - *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
3915.30.00	Of polymers of vinyl chloride.....	Free	kg
3915.90.00	Of other plastics.....	Free	kg
39.16	**Monofilament of which any cross-sectional dimension exceeds 1mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics.**		
3916.10.00	Of polymers of ethylene.....	Free	kg
3916.20.00	Of polymers of vinyl chloride.....	Free	kg
3916.90.00	Of other plastics.....	Free	kg
39.17	**Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics.**		
3917.10.00	Artificial guts (sausage casings) of hardened protein or of cellulosic materials.....	Free	kg
	Tubes, pipes and hoses, rigid:		
3917.21.00	Of polymers of ethylene.....	15%	kg
3917.22.00	Of polymers of propylene.....	15%	kg
3917.23.00	Of polymers of vinyl chloride.....	15%	kg
3917.29.00	Of other plastics.....	15%	kg
	Other tubes, pipes and hoses:		
3917.31.00	Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa.....	15%	kg
3917.32.00	Other, not reinforced or otherwise combined with other materials, without fittings:		
3917.32.10	Electrical conduits and other piping, of PVC....	15%	kg
3917.32.20	Garden hose.....	20%	kg
3917.32.90	Other.....	15%	kg
3917.33.00	Other, not reinforced or otherwise combined with other materials, with fittings:		
3917.33.10	Garden hose.....	20%	kg
3917.33.90	Other.....	15%	kg
3917.39.00	Other.....	15%	kg
3917.40.00	Fittings.....	15%	kg

CHAPTER 39 - *Continued*
PLASTICS AND ARTICLES THEREOF - *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
39.18	**Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in Note 9 to this Chapter.**		
3918.10.00	Of polymers of vinyl chloride:		
3918.10.10	Tiles.....	Free	kg
3918.10.90	Other.....	Free	kg
3918.90.00	Of other plastics:		
3918.90.10	Tiles.....	Free	kg
3918.90.90	Other.....	Free	kg
39.19	**Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls.**		
3919.10.00	In rolls of a width not exceeding 20 cm.....	15%	kg
3919.90.00	Other:		
3919.90.10	Having the characteristics of articles ready for use, or marked for cutting into such articles.....	15%	kg
3919.90.90	Other.....	15%	kg
39.20	**Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials.**		
3920.10.00	Of polymers of ethylene.....	15%	kg
3920.20.00	Of polymers of propylene.....	15%	kg
3920.30.00	Of polymers of styrene.....	15%	kg
	Of polymers of vinyl chloride:		
3920.43.00	Containing by weight not less than 6% of plasticisers.....	15%	kg
3920.49.00	Other.....	15%	kg
	Of acrylic polymers:		
3920.51.00	Of poly (methyl methacrylate).....	15%	kg
3920.59.00	Other.....	15%	kg
	Of polycarbonates, alkyd resins, polyallyl esters or other polyesters:		
3920.61.00	Of polycarbonates.....	15%	kg

CHAPTER 39 - *Continued*
PLASTICS AND ARTICLES THEREOF - *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
3920.62.00	Of poly (ethylene terephthalate).....	15%	kg
3920.63.00	Of unsaturated polyesters.....	15%	kg
3920.69.00	Of other polyesters.....	15%	kg
	Of cellulose or its chemical derivatives:		
3920.71.00	Of regenerated cellulose.....	15%	kg
3920.73.00	Of cellulose acetate.....	15%	kg
3920.79.00	Of other cellulose derivatives.....	15%	kg
	Of other plastics:		
3920.91.00	Of poly (vinyl butyral).....	15%	kg
3920.92.00	Of polyamides.....	15%	kg
3920.93.00	Of amino-resins.....	15%	kg
3920.94.00	Of phenolic resins.....	15%	kg
3920.99.00	Of other plastics.....	15%	kg
39.21	**Other plates, sheets, film, foil and strip, of plastics.**		
	Cellular:		
3921.11.00	Of polymers of styrene.....	15%	kg
3921.12.00	Of polymers of vinyl chloride.....	15%	kg
3921.13.00	Of polyurethanes.....	15%	kg
3921.14.00	Of regenerated cellulose.....	15%	kg
3921.19.00	Of other plastics.....	15%	kg
3921.90.00	Other.....	15%	kg
39.22	**Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics.**		
3922.10.00	Baths, shower-baths, sinks and wash-basins:		
3922.10.10	Baths, shower-baths.....	Free	kg
3922.10.20	Wash-basins.....	Free	kg
3922.20.00	Lavatory seats and covers.....	Free	kg
3922.90.00	Other.....	Free	kg
39.23	**Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics.**		

CHAPTER 39 - *Continued*
PLASTICS AND ARTICLES THEREOF - *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
3923.10.00	Boxes, cases, crates and similar articles:		
3923.10.10	Egg boxes……..	Free	kg
3923.10.90	Other……	15%	kg
	Sacks and bags (including cones):		
3923.21.00	Of polymers of ethylene……	15%	kg
3923.29.00	Of other plastics……	15%	kg
3923.30.00	Carboys, bottles, flasks and similar articles:		
3923.30.10	Bottles……...	15%	kg
3923.30.90	Other……	Free	kg
3923.40.00	Spools, cops, bobbins and similar supports……..	Free	kg
3923.50.00	Stoppers, lids, caps and other closures:		
3923.50.10	Lids and caps……	15%	kg
3923.50.90	Other……	15%	kg
3923.90.00	Other:		
3923.90.10	Cups……..	15%	kg
3923.90.90	Other……	15%	kg
39.24	**Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics.**		
3924.10.00	Tableware and kitchenware:		
3924.10.10	Cups, forks, knives, plates, spoons and tumblers.	20%	kg
3924.10.20	Drinking straws……	20%	kg
3924.10.90	Other……	20%	kg
3924.90.00	Other:		
3924.90.10	Ashtrays, buckets, coat-hangers and dustbins…...	20%	kg
3924.90.20	Flower pots……	20%	kg
3924.90.90	Other……	20%	kg
39.25	**Builders' ware of plastics, not elsewhere specified or included.**		
3925.10.00	Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 litres:		
3925.10.10	Tanks……	10%	kg
3925.10.90	Other……	10%	kg

CHAPTER 39 - *Continued*
PLASTICS AND ARTICLES THEREOF - *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
3925.20.00	Doors, windows and their frames and thresholds for doors	15%	kg
3925.30.00	Shutters, blinds (including Venetian blinds) and similar articles and parts thereof	15%	kg
3925.90.00	Other:		
3925.90.10	Structural elements used in ceilings or roofs	15%	kg
3925.90.20	Gutters	15%	kg
3925.90.90	Other	15%	kg
39.26	**Other articles of plastics and articles of other materials of headings 39.01 to 3914.00.00.**		
3926.10.00	Office or school supplies	10%	kg
3926.20.00	Articles of apparel and clothing accessories (including gloves, mittens and mitts)	20%	kg
3926.30.00	Fittings for furniture, coachwork or the like	20%	kg
3926.40.00	Statuettes and other ornamental articles	20%	kg
3926.90.00	Other:		
3926.90.10	Articles for use in laboratories	Free	kg
3926.90.20	Transmission, conveyor and elevator belts	Free	kg
3926.90.30	Beads, bolts, screws and washers	Free	kg
3926.90.40	Covers for electrical switches and outlets and similar articles	Free	kg
3926.90.50	Corners for suitcases, fasteners for handbags; handles	Free	kg
3926.90.60	Handcuffs	20%	kg
3926.90.70	Motor vehicle licence plates	15%	kg
3926.90.90	Other	20%	kg

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CHAPTER 40

RUBBER AND ARTICLES THEREOF

Notes.

1. Except where the context otherwise requires, throughout the Nomenclature the expression "rubber" means the following products, whether or not vulcanised or hard: natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, synthetic rubber, factice derived from oils, and such substances reclaimed.

2. This Chapter does not cover:

   (a) Goods of Section XI (textiles and textile articles);

   (b) Footwear or parts thereof of Chapter 64;

   (c) Headgear or parts thereof (including bathing caps) of Chapter 65;

   (d) Mechanical or electrical appliances or parts thereof of Section XVI (including electrical goods of all kinds), of hard rubber;

   (e) Articles of Chapters 90, 92, 94 or 96; or

   (f) Articles of Chapter 95 (other than sports gloves, mittens and mitts and articles of headings 40.11 to 40.13).

3. In headings 40.01 to 4003.00.00 and 40.05, the expression "primary forms" applies only to the following forms:

   (a) Liquids and pastes (including latex, whether or not pre-vulcanised, and other dispersions and solutions);
   (b) Blocks of irregular shape, lumps, bales, powders, granules, crumbs and similar bulk forms.

4. In Note 1 to this Chapter and in heading 40.02, the expression "synthetic rubber" applies to:

(a) Unsaturated synthetic substances which can be irreversibly transformed by vulcanisation with sulphur into non-thermoplastic substances which, at a temperature between 18°C and 29°C, will not break on being extended to three times their original length and will return, after being extended to twice their original length, within a period of five minutes, to a length not greater than one and a half times their original length. For the purposes of this test, substances necessary for the cross-linking, such as vulcanising activators or accelerators, may be added; the presence of substances as provided for by Note 5(B)(ii) and (iii) is also permitted. However, the presence of any substances not necessary for the cross-linking, such as extenders, plasticisers and fillers, is not permitted;

(b) Thioplasts (TM); and

(c) Natural rubber modified by grafting or mixing with plastics, depolymerised natural rubber, mixtures of unsaturated synthetic substances with saturated synthetic high polymers provided that all the above-mentioned products comply with the requirements concerning vulcanisation, elongation and recovery in (a) 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 4004.00.00, 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, 4003.00.00, 40.05 and 40.08, the expressions "plates", "sheets" and "strip" apply only to plates, sheets and strip and to blocks of regular geometric shape, uncut or simply cut to rectangular (including square) shape, whether or not having the character of articles and whether or not printed or otherwise surface-worked, but not otherwise cut to shape or further worked.

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

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CHAPTER 40- *Continued*
RUBBER AND ARTICLES THEREOF-*Continued*

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

CHAPTER 40- *Continued*
RUBBER AND ARTICLES THEREOF-*Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
4002.80.00	Mixtures of any product of heading 40.01 with any product of this heading……..	Free	kg
	Other:		
4002.91.00	Latex……	Free	kg
4002.99.00	Other……	Free	kg
4003.00.00	**Reclaimed rubber in primary forms or in plates, sheets or strip……**	Free	kg
4004.00.00	**Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom……...**	Free	kg
40.05	**Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip.**		
4005.10.00	Compounded with carbon black or silica……..	Free	kg
4005.20.00	Solutions; dispersions other than those of subheading 4005.10.00……	Free	kg
	Other:		
4005.91.00	Plates, sheets and strip:		
4005.91.10	Sheets for tyre repair……...	15%	kg
4005.91.90	Other……	Free	kg
4005.99.00	Other……	Free	kg
40.06	**Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber.**		
4006.10.00	"Camel-back" strips for retreading rubber tyres...	15%	kg
4006.90.00	Other……..	Free	kg
4007.00.00	**Vulcanised rubber thread and cord……**	Free	kg

CHAPTER 40- *Continued*
RUBBER AND ARTICLES THEREOF-*Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
40.08	**Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber.**		
	Of cellular rubber:		
4008.11.00	Plates, sheets and strip.....	15%	kg
4008.19.00	Other.....	15%	kg
	Of non-cellular rubber:		
4008.21.00	Plates, sheets and strip.....	15%	kg
4008.29.00	Other.....	15%	kg
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:		
4009.11.00	Without fittings.....	Free	kg
4009.12.00	With fittings.....	Free	kg
	Reinforced or otherwise combined only with metal:		
4009.21.00	Without fittings.....	Free	kg
4009.22.00	With fittings.....	Free	kg
	Reinforced or otherwise combined only with textile materials:		
4009.31.00	Without fittings.....	Free	kg
4009.32.00	With fittings.....	Free	kg
	Reinforced or otherwise combined with other materials:		
4009.41.00	Without fittings.....	Free	kg
4009.42.00	With fittings.....	Free	kg
40.10	**Conveyor or transmission belts or belting, of vulcanised rubber.**		
	Conveyor belts or belting:		
4010.11.00	Reinforced only with metal.....	Free	kg
4010.12.00	Reinforced only with textile materials.....	Free	kg

CHAPTER 40- *Continued*
RUBBER AND ARTICLES THEREOF-*Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
4010.19.00	Other.....	Free	kg
	Transmission belts or belting:		
4010.31.00	Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm.....	Free	kg
4010.32.00	Endless transmission belts of trapezoidal cross-section (V-belts), other than V- ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm.....	Free	kg
4010.33.00	Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm.....	Free	kg
4010.34.00	Endless transmission belts of trapezoidal cross-section (V-belts), other than V- ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm.....	Free	kg
4010.35.00	Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm.....	Free	kg
4010.36.00	Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm.....	Free	kg
4010.39.00	Other.....	Free	kg
40.11	**New pneumatic tyres, of rubber.**		
4011.10.00	Of a kind used on motor cars (including station wagons and racing cars).....	30%	kg and u
4011.20.00	Of a kind used on buses or lorries.....	15%	kg and u
4011.30.00	Of a kind used on aircraft.....	Free	kg and u
4011.40.00	Of a kind used on motorcycles.....	Free	kg and u
4011.50.00	Of as kind used on bicycles.....	Free	kg and u
	Other, having a "herring-bone" or similar tread:		
4011.61.00	Of a kind used on agricultural or forestry vehicles and machines:		
4011.61.10	Tractor.....	Free	kg and u
4011.61.90	Other.....	Free	kg and u

CHAPTER 40- *Continued*
RUBBER AND ARTICLES THEREOF-*Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
4011.62.00	Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm……..	Free	kg and u
4011.63.00	Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm……	Free	kg and u
4011.69.00	Other……	Free	kg and u
	Other:		
4011.92.00	Of a kind used on agricultural or forestry vehicles and machines……..	Free	kg and u
4011.93.00	Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm……..	Free	kg and u
4011.94.00	Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm……	Free	kg and u
4011.99.00	Other……	Free	kg and u
40.12	**Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber.**		
	Retreaded tyres:		
4012.11.00	Of a kind used on motor cars (including station wagons and racing cars)……..	30%	kg and u
4012.12.00	Of a kind used on buses or lorries……	30%	kg and u
4012.13.00	Of a kind used on aircraft……	Free	kg and u
4012.19.00	Other……	Free	kg and u
4012.20.00	Used pneumatic tyres:		
4012.20.10	For retreading and remoulding……	Free	kg and u
4012.20.90	Other……	Free	kg and u
4012.90.00	Other……..	Free	kg and u
40.13	**Inner tubes, of rubber.**		
4013.10.00	Of a kind used on motor cars (including station wagons and racing cars), buses or lorries:		

CHAPTER 40- *Continued*
RUBBER AND ARTICLES THEREOF-*Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
4013.10.10	Of a kind used on motor cars (including station wagons and racing cars).....	10%	kg and u
4013.10.20	Of a kind used on buses or lorries.....	10%	kg and u
4013.20.00	Of a kind used on bicycles.....	Free	kg and u
4013.90.00	Other:		
4013.90.10	Of a kind used on motor cycles.....	Free	kg and u
4013.90.90	Other.....	Free	kg and u
40.14	**Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber.**		
4014.10.00	Sheath contraceptives.....	Free	kg and u
4014.90.00	Other.....	Free	kg and u
40.15	**Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanised rubber other than hard rubber.**		
	Gloves, mittens and mitts:		
4015.11.00	Surgical.....	Free	kg and 2u
4015.19.00	Other.....	10%	kg and 2u
4015.90.00	Other:		
4015.90.10	Articles of apparel.....	10%	kg
4015.90.90	Other.....	10%	kg
40.16	**Other articles of vulcanised rubber other than hard rubber.**		
4016.10.00	Of cellular rubber.....	20%	kg
	Other:		
4016.91.00	Floor coverings and mats.....	20%	kg
4016.92.00	Erasers.....	10%	kg
4016.93.00	Gaskets, washers and other seals.....	20%	kg
4016.94.00	Boat or dock fenders, whether or not inflatable...	20%	kg
4016.95.00	Other inflatable articles.....	20%	kg

CHAPTER 40- *Continued*
RUBBER AND ARTICLES THEREOF-*Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
4016.99.00	Other:		
4016.99.10	Rubber bands.....	20%	kg
4016.99.90	Other.....	20%	kg
4017.00	**Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber.**		
4017.00.10	Hard rubber (for example, ebonite), in all forms, including waste and scrap.....	Free	kg
4017.00.20	Articles of hard rubber.....	Free	kg

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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 6701.00; 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) Headings 41.04 to 41.06 do not cover hides and skins which have undergone a tanning (including pre-tanning) process which is reversible (headings 41.01to 41.03, as the case may be).

   (B) For the purposes of headings 41.04 to 41.06, the term "crust" includes hides and skins that have been retanned, coloured or fat-liquored (stuffed) prior to drying.

3. Throughout the Nomenclature the expression "composition leather" means only substances of the kind referred to in heading 41.15.

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CHAPTER 41 - *Continued*
RAW HIDES AND SKINS (OTHER THAN FURSKINS) AND LEATHER - *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
41.01	**Raw hides and skins of bovine (including buffalo), or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split.**		
4101.20.00	Whole hides and skins, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 16 kg when fresh, wet-salted or otherwise preserved.....	Free	kg
4101.50.00	Whole hides and skins, of a weight exceeding 16 kg.....	Free	kg
4101.90.00	Other, including butts, bends and bellies.....	Free	kg
41.02	**Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split, other than those excluded by Note 1 (c) to this Chapter.**		
4102.10.00	With wool on.....	Free	kg
	Without wool on:		
4102.21.00	Pickled.....	Free	kg
4102.29.00	Other.....	Free	kg
41.03	**Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other than those excluded by Note 1 (b) or 1 (c) to this Chapter.**		
4103.20.00	Of reptiles.....	Free	kg
4103.30.00	Of swine.....	Free	kg
4103.90.00	Other.....	Free	kg

CHAPTER 41 - *Continued*
RAW HIDES AND SKINS (OTHER THAN FURSKINS) AND LEATHER - *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
41.04	**Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared.**		
	In the wet state (including wet-blue):		
4104.11.00	Full grains, unsplit; grain splits.....	Free	kg
4104.19.00	Other.....	Free	kg
	In the dry state (crust):		
4104.41.00	Full grains, unsplit; grain splits.....	Free	kg
4104.49.00	Other.....	Free	kg
41.05	**Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared.**		
4105.10.00	In the wet state (including wet-blue).....	Free	kg
4105.30.00	In the dry state (crust).....	Free	kg
41.06	**Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared.**		
	Of goats or kids:		
4106.21.00	In the wet state (including wet-blue).....	Free	kg
4106.22.00	In the dry state (crust).....	Free	kg
	Of swine:		
4106.31.00	In the wet state (including wet-blue).....	Free	kg
4106.32.00	In the dry state (crust).....	Free	kg
4106.40.00	Of reptiles.....	Free	kg
	Other:		
4106.91.00	In the wet state (including wet-blue).....	Free	kg
4106.92.00	In the dry state (crust).....	Free	kg
41.07	**Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 41.14.**		

CHAPTER 41 - *Continued*
RAW HIDES AND SKINS (OTHER THAN FURSKINS) AND LEATHER - *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
	Whole hides and skins:		
4107.11.00	Full grains, unsplit.....	Free	kg
4107.12.00	Grain splits.....	Free	kg
4107.19.00	Other.....	Free	kg
	Other, including sides:		
4107.91.00	Full grains, unsplit.....	Free	kg
4107.92.00	Grain splits.....	Free	kg
4107.99.00	Other.....	Free	kg
[41.08]			
[41.09]			
[41.10]			
[41.11]			
4112.00.00	**Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 41.14.....**	Free	kg
41.13	**Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 41.14.**		
4113.10.00	Of goats or kids.....	Free	kg
4113.20.00	Of swine.....	Free	kg
4113.30.00	Of reptiles.....	Free	kg
4113.90.00	Other.....	Free	kg
41.14	**Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather.**		
4114.10.00	Chamois (including combination chamois) leather.....	Free	kg
4114.20.00	Patent leather and patent laminated leather; metallised leather.....	Free	kg

CHAPTER 41 - *Continued*
RAW HIDES AND SKINS (OTHER THAN FURSKINS) AND LEATHER - *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
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.**		
4115.10.00	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls……..	Free	kg
4115.20.00	Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour……...	Free	kg

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CHAPTER 42

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

Notes.

1. This Chapter does not cover:

   (a) Sterile surgical catgut or similar sterile suture materials (heading 30.06);

   (b) Articles of apparel or clothing accessories (except gloves, mittens and mitts), lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming (heading 43.03 or 4304.00);

   (c) Made up articles of netting (heading 56.08);

   (d) Articles of Chapter 64;

   (e) Headgear or parts thereof of Chapter 65;

   (f) Whips, riding-crops or other articles of heading 6602.00.00;

   (g) Cuff-links, bracelets or other imitation jewellery (heading 71.17);

   (h) Fittings or trimmings for harness, such as stirrups, bits, horse brasses and buckles, separately presented (generally Section XV);

   (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, lamps 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.

2. (A) In addition to the provisions of Note 1 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).

(B) Articles of headings 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.

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

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CHAPTER 42 - *Continued*
ARTICLES OF LEATHER; SADDLERY AND HARNESS;
TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS;
ARTICLES OF ANIMAL GUT (OTHER THAN SILK-WORM GUT) - *Continued*

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

CHAPTER 42 - *Continued*
ARTICLES OF LEATHER; SADDLERY AND HARNESS;
TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS;
ARTICLES OF ANIMAL GUT (OTHER THAN SILK-WORM GUT) - *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
4202.21.00	With outer surface of leather, of composition leather or of patent leather:		
4202.21.10	Travelling bags.....	20%	kg and u
4202.21.90	Other.....	20%	kg and u
4202.22.00	With outer surface of plastic sheeting or of textile materials:		
4202.22.10	Travelling bags.....	20%	kg and u
4202.22.90	Other.....	20%	kg and u
4202.29.00	Other.....	20%	kg and u
	Articles of a kind normally carried in the pocket or in the handbag:		
4202.31.00	With outer surface of leather, of composition leather or of patent leather:		
4202.31.10	Purses, spectacle cases and wallets	20%	kg and u
4202.31.90	Other.....	20%	kg and u
4202.32.00	With outer surface of plastic sheeting or of textile materials:		
4202.32.10	Purses, spectacle cases and wallets.....	20%	kg and u
4202.32.90	Other.....	20%	kg and u
4202.39.00	Other.....	20%	kg and u
	Other:		
4202.91.00	With outer surface of leather, of composition leather or of patent leather.....	20%	kg and u
4202.92.00	With outer surface of plastic sheeting or of textile materials.....	20%	kg and u
4202.99.00	Other.....	20%	kg and u
42.03	**Articles of apparel and clothing accessories, of leather or of composition leather.**		
4203.10.00	Articles of apparel.....	20%	kg
	Gloves, mittens and mitts:		
4203.21.00	Specially designed for use in sports.....	20%	kg and 2 u
4203.29.00	Other:		
4203.29.10	Industrial gloves.....	10%	kg and 2 u
4203.29.90	Other.....	20%	kg and 2 u
4203.30.00	Belts and bandoliers.....	20%	kg

CHAPTER 42 - *Continued*
ARTICLES OF LEATHER; SADDLERY AND HARNESS;
TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS;
ARTICLES OF ANIMAL GUT (OTHER THAN SILK-WORM GUT) - *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
4203.40.00	Other clothing accessories……..	20%	kg
[42.04]			
4205.00	**Other articles of leather or of composition leather.**		
4205.00.10	Articles of leather or of composition leather, of a kind used in machinery or mechanical appliances or for other technical uses……..	Free	kg
4205.00.90	Other……...	20%	kg
4206.00.00	**Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons…...**	Free	kg

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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 6701.00);

   (b) Raw hides or skins, with the hair or wool on, of Chapter 41 (see Note 1 (c) to that Chapter);

   (c) Gloves, mittens and mitts consisting of leather and furskin or of leather and artificial fur (heading 42.03);

   (d) Articles of Chapter 64;

   (e) Headgear or parts thereof of Chapter 65; or

   (f) Articles of Chapter 95 (for example, toys, games, sports requisites).

3. Heading 43.03 includes furskins and parts thereof, assembled with the addition of other materials, and furskins and parts thereof, sewn together in the form of garments or parts or accessories of garments or in the form of other articles.

4. Articles of apparel and clothing accessories (except those excluded by Note 2) lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming are to be classified in heading 43.03 or 4304.00 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 furksins obtained by weaving or knitting (generally, heading 58.01 or 60.01).

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CHAPTER 43 - *Continued*
FURSKINS AND ARTIFICIAL FUR; MANUFACTURES THEREOF - *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
43.01	**Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of heading 41.01, 41.02 or 41.03.**		
4301.10.00	Of mink, whole, with or without head, tail or paws..	Free	kg
4301.30.00	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……	Free	kg
4301.60.00	Of fox, whole, with or without head, tail or paws	Free	kg
4301.80.00	Other furskins, whole, with or without head, tail or paws……..	Free	kg
4301.90.00	Heads, tails, paws and other pieces or cuttings, suitable for furriers' use……	Free	kg
43.02	**Tanned or dressed furskins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the addition of other materials) other than those of heading 43.03.**		
	Whole skins, with or without head, tail or paws, not assembled:		
4302.11.00	Of mink……	Free	kg
4302.19.00	Other……	Free	kg
4302.20.00	Heads, tails, paws and other pieces or cuttings, not assembled……	Free	kg
4302.30.00	Whole skins and pieces or cuttings thereof, assembled……..	Free	kg
43.03	**Articles of apparel, clothing accessories and other articles of furskin.**		
4303.10.00	Articles of apparel and clothing accessories…….	20%	kg
4303.90.00	Other:		

CHAPTER 43 - *Continued*
FURSKINS AND ARTIFICIAL FUR; MANUFACTURES THEREOF - *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
4303.90.10	Articles and accessories for use in machinery or mechanical appliances or for industrial purposes.....	Free	kg
4303.90.90	Other.....	20%	kg
4304.00	**Artificial fur and articles thereof.**		
4304.00.10	Artificial fur.....	Free	kg
4304.00.20	Articles.....	20%	kg

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SECTION IX

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

CHAPTER 44

WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL

Notes.

1. This Chapter does not cover:

(a) Wood, in chips, in shavings, crushed, ground or powdered, of a kind used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes (heading 12.11);

(b) Bamboos or other materials of a woody nature of a kind used primarily for plaiting, in the rough, whether or not split, sawn lengthwise or cut to length (heading 14.01);

(c) Wood, in chips, in shavings, ground or powdered, of a kind used primarily in dyeing or in tanning (heading 14.04);

(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 6808.00.00;

(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, lamps 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) 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 4414.00.00 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 4417.00 does not apply to tools in which the blade, working edge, working surface or other working part is formed by any of the materials specified in Note 1 to Chapter 82.

6. Subject to Note 1 above and except where the context otherwise requires, any reference to "wood" in a heading of this Chapter applies also to bamboos and other materials of a woody nature.

Subheading Note.

1. For the purposes of subheadings 4403.41.00 to 4403.49.00, 4407.21.00 to 4407.29.00, 4408.31.00 to 4408.39.00 and 4412.31.00 to 4412.99.00, the expression "tropical wood" means one of the following types of wood:

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

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CHAPTER 44 - *Continued*
WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL - *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
44.01	**Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms.**		
4401.10.00	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms.....	10%	kg
	Wood in chips or particles:		
4401.21.00	Coniferous.....	Free	kg
4401.22.00	Non-coniferous.....	Free	kg
4401.30.00	Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms.....	15%	kg
44.02	**Wood charcoal (including shell or nut charcoal), whether or not agglomerated.**		
4402.10.00	Of bamboo.....	15%	kg
4402.90.00	Other.....	15%	kg
44.03	**Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared.**		
4403.10.00	Treated with paint, stains, cresote or other preservatives:		
4403.10.10	Of coniferous species.....	Free	kg and m^3
4403.10.20	Of mahogany.....	Free	kg and m^3
4403.10.90	Of other non-coniferous species.....	10%	kg and m^3
4403.20.00	Other, coniferous.....	Free	kg and m^3
	Other, of tropical wood specified in subheading Note 1 to this Chapter:		
4403.41.00	Dark Red Meranti, Light Red Meranti and Meranti Bakau.....	10%	kg and m^3
4403.49.00	Other:		
4403.49.10	Mahogany.....	Free	kg and m^3
4403.49.90	Other.....	10%	kg and m^3
	Other:		
4403.91.00	Of oak (***Quercus spp.***).....	Free	kg and m^3

CHAPTER 44 - *Continued*
WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL - *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
4403.92.00	Of beech (***Fagus spp.***).....	Free	kg and m^3
4403.99.00	Other:		
4403.99.10	Of greenheart.....	10%	kg and m^3
4403.99.90	Other.....	10%	kg and m^3
44.04	**Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like; chipwood and the like.**		
4404.10.00	Coniferous:		
4404.10.10	Split poles, piles, pickets, stakes and sticks.....	15%	kg
4404.10.90	Other.....	Free	kg
4404.20.00	Non-coniferous:		
4404.20.10	Split poles, piles, pickets, stakes and sticks, of greenheart.....	15%	kg
4404.20.20	Split poles, piles, pickets, stakes and sticks, of other wood.....	15%	kg
4404.20.90	Other.....	Free	kg
4405.00.00	**Wood wool; wood flour.....**	Free	kg
44.06	**Railway or tramway sleepers (cross-ties) of wood.**		
4406.10.00	Not impregnated.....	15%	kg and m^3
4406.90.00	Other.....	15%	kg and m^3
44.07	**Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm.**		
4407.10.00	Coniferous:		
4407.10.10	Pitch-pine.....	Free	kg and m^3
4407.10.90	Other, coniferous.....	Free	kg and m^3

CHAPTER 44 - *Continued*
WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL - *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
	Of tropical wood specified in subheading Note 1 to this Chapter:		
4407.21.00	Mahogany (***Swietenia spp***.).....	Free	kg and m^3
4407.22.00	Virola, Imbuia and Balsa.....	15%	kg and m^3
4407.25.00	Dark Red Meranti, Light Red Meranti and Meranti Bakau.....	15%	kg and m^3
4407.26.00	White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan.....	15%	kg and m^3
4407.27.00	Sapelli.....	15%	kg and m^3
4407.28.00	Iroko.....	15%	kg and m^3
4407.29.00	Other:		
4407.29.10	Caribbean cedar (***Cedrela odorata***).....	15%	kg and m^3
4407.29.20	Greenheart.....	15%	kg and m^3
4407.29.30	Mora.....	15%	kg and m^3
4407.29.90	Other.....	15%	kg and m^3
	Other:		
4407.91.00	Of oak (***Quercus spp.)***.....	Free	kg and m^3
4407.92.00	Of beech (***Fagus spp.)***.....	Free	kg and m^3
4407.93.00	Of maple (***Acer spp.)***.....	15%	kg and m^3
4407.94.00	Of cherry (***Prunus spp.***).....	15%	kg and m^3
4407.95.00	Of ash (***Fraxinus spp.***).....	15%	kg and m^3
4407.99.00	Other.....	15%	kg and m^3
44.08	**Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for other similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm.**		
4408.10.00	Coniferous:		
4408.10.10	Veneer sheets and sheets for plywood.....	Free	kg and m^3
4408.10.90	Other.....	15%	kg and m^3
	Of tropical wood specified in subheading Note 1 to this Chapter:		
4408.31.00	Dark Red Meranti, Light Red Meranti and Meranti Bakau.....	15%	kg and m^3
4408.39.00	Other:		
4408.39.10	Veneer sheets and sheets for plywood.....	Free	kg and m^3

CHAPTER 44 - *Continued*
WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL - *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
4408.39.90	Other.....	15%	kg and m^3
4408.90.00	Other.....	15%	kg and m^3
44.09	**Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges, ends or faces, whether or not planed, sanded or end-jointed.**		
4409.10.00	Coniferous:		
4409.10.10	Pitch-pine.....	Free	kg and m^3
4409.10.90	Other.....	Free	kg and m^3
	Non-coniferous:		
4409.21.00	Of bamboo.....	15%	kg and m^3
4409.29.00	Other:		
4409.29.10	Caribbean cedar (***Cedrela odorata***).....	15%	kg and m^3
4409.29.20	Greenheart.....	15%	kg and m^3
4409.29.30	Mahogany.....	Free	kg and m^3
4409.29.40	Mora.....	15%	kg and m^3
4409.29.90	Other.....	15%	kg and m^3
44.10	**Particle board, oriented strand board (OSB) and similar board (for example waferboard) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances.**		
	Of wood:		
4410.11.00	Particle board.....	Free	kg and m^3
4410.12.00	Oriented strand board (OSB).....	Free	kg and m^3
4410.19.00	Other.....	Free	kg and m^3
4410.90.00	Other.....	Free	kg and m^3
44.11	**Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances.**		

CHAPTER 44 - *Continued*
WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL - *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
	Medium density fibreboard (MDF):		
4411.12.00	Of a thickness not exceeding 5 mm……..	Free	kg
4411.13.00	Of a thickness exceeding 5 mm but not exceeding 9 mm……..	Free	kg
4411.14.00	Of a thickness exceeding 9 mm……	Free	kg
	Other:		
4411.92.00	Of a density exceeding 0.8 g/cm^2……..……..	Free	kg
4411.93.00	Of a density exceeding 0.5 g/cm^2 but not exceeding 0.8 g/cm^2……..…	Free	kg
4411.94.00	Of a density not exceeding 0.5 g/cm^2……..……	Free	kg
44.12	**Plywood, veneered panels and similar laminated wood.**		
4412.10.00	Of bamboo……....	10%	kg and m^3
	Other plywood, consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness:		
4412.31.00	With at least one outer ply of tropical wood specified in subheading Note 1 to this Chapter…	10%	kg and m^3
4412.32.00	Other, with at least one outer ply of non-coniferous wood……..……	10%	kg and m^3
4412.39.00	Other…….....	10%	kg and m^3
	Other:		
4412.94.00	Blockboard, laminboard and battenboard……	Free	kg and m^3
4412.99.00	Other……	Free	kg and m^3
4413.00.00	**Densified wood, in blocks, plates, strips or profile shapes……**	Free	kg
4414.00.00	**Wooden frames for paintings, photographs, mirrors or similar objects……**	15%	kg
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.**		

CHAPTER 44 - *Continued*
WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL - *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
4415.10.00	Cases, boxes, crates, drums and similar packings; cable-drums.....	Free	kg and u
4415.20.00	Pallets, box pallets and other load boards; pallet collars.....	20%	kg and u
4416.00	**Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves.**		
4416.00.10	Casks, barrels and puncheons, of oak.....	Free	kg
4416.00.90	Other.....	Free	kg
4417.00	**Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood.**		
4417.00.10	Handles for axes, brooms, files, hammers, hoes, picks, rakes and shovels.....	15%	kg and u
4417.00.20	Tools, tool bodies and other tool handles.....	Free	kg and u
4417.00.30	Broom or brush bodies.....	Free	kg and u
4417.00.90	Other.....	Free	kg and u
44.18	**Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes.**		
4418.10.00	Windows, French-windows and their frames.....	10%	kg
4418.20.00	Doors and their frames and thresholds.....	10%	kg
4418.40.00	Shuttering for concrete constructional work.....	15%	kg
4418.50.00	Shingles and shakes:		
4418.50.10	Shingles.....	15%	kg
4418.50.20	Shakes.....	15%	kg
4418.60.00	Posts and beams.....	15%	kg
	Assembled flooring panels:		
4418.71.00	For mosaic floors.....	15%	kg
4418.72.00	Other, multilayer.....	15%	kg
4418.79.00	Other:		

CHAPTER 44 - *Continued*
WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL - *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
4418.79.10	Parquet panels……..	15%	kg
4418.79.90	Other……	15%	kg
4418.90.00	Other:		
4418.90.10	Cellular wood panels, whether or not faced with based metal……..	15%	kg
4418.90.90	Other …….....	15%	kg
4419.00.00	**Tableware and kitchenware, of wood……**	20%	kg
44.20	**Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94.**		
4420.10.00	Statuettes and other ornaments, of wood:		
4420.10.10	Wall plaques……	20%	kg
4420.10.90	Other……	20%	kg
4420.90.00	Other:		
4420.90.10	Wood marquetry and inlaid wood…….....	Free	kg and m^3
4420.90.90	Other……	20%	kg
44.21	**Other articles of wood.**		
4421.10.00	Clothes hangers……	20%	kg
4421.90.00	Other:		
4421.90.10	Spools, cops, bobbins, sewing thread reels and the like, of turned wood……	Free	kg
4421.90.20	Roller blinds, rollers for spring blinds; spigots; wooden pegs and pins for footwear……..	Free	kg
4421.90.30	Letters, figures, moulding patterns, templates; paving blocks; trellises and fencing panels; Venetian and other blinds; labels for horticulture; dowel pins……	15%	kg
4421.90.40	Capacity measures; ladders and steps……..	15%	kg
4421.90.50	Match splints……	15%	kg
4421.90.90	Other……..……..	20%	kg

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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).

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CHAPTER 45 - *Continued*
CORK AND ARTICLES OF CORK – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
45.01	**Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork.**		
4501.10.00	Natural cork, raw or simply prepared……	Free	kg
4501.90.00	Other……..	Free	kg
4502.00.00	**Natural cork, debacked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers)……...**	Free	kg
45.03	**Articles of natural cork.**		
4503.10.00	Corks and stoppers:		
4503.10.10	Corks……	Free	kg
4503.10.20	Stoppers including blanks with rounded edges…	15%	kg
4503.90.00	Other:		
4503.90.10	Discs, washers and wafers for lining crown corks and other closures for bottles, jars and the like……...	15%	kg
4503.90.20	Bath, table, typewriter and other mats……..	20%	kg
4503.90.30	Lifebouys……	Free	kg
4503.90.90	Other……	Free	kg
45.04	**Agglomerated cork (with or without a binding substance) and articles of agglomerated cork.**		
4504.10.00	Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs……..	Free	kg
4504.90.00	Other:		
4504.90.10	Agglomerated cork……...	Free	kg
4504.90.20	Bottle corks and stoppers……	Free	kg
4504.90.90	Other articles of agglomerated cork……	Free	kg

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CHAPTER 46

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

Notes.

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

2. This Chapter does not cover:

   (a) Wall coverings of heading 48.14;

   (b) Twine, cordage, ropes or cables, plaited or not (heading 56.07);

   (c) Footwear 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, lamps and lighting fittings).

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

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CHAPTER 46 - *Continued*
MANUFACTURES OF STRAW, OF ESPARTO OR OF OTHER PLAITING MATERIALS; BASKETWARE AND WICKERWORK – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
46.01	**Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens).**		
	Mats, matting and screens of vegetable materials:		
4601.21.00	Of bamboo.....	20%	kg
4601.22.00	Of rattan.....	20%	kg
4601.29.00	Other.....	20%	kg
	Other:		
4601.92.00	Of bamboo.....	Free	kg
4601.93.00	Of rattan.....	Free	kg
4601.94.00	Of other vegetable materials:		
4601.94.10	Straw envelopes for bottles.....	20%	kg
4601.94.90	Other.....	Free	kg
4601.99.00	Other.....	Free	kg
46.02	**Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading 46.01; articles of loofah.**		
	Of vegetable materials:		
4602.11.00	Of bamboo.....	20%	kg
4602.12.00	Of rattan.....	20%	kg
4602.19.00	Other:		
4602.19.10	Handbags.....	20%	kg and u
4602.19.90	Other.....	20%	kg
4602.90.00	Other.....	20%	kg

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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 4702.00.00, the expression "chemical wood pulp, dissolving grades" means chemical wood pulp having by weight an insoluble fraction of 92% or more for soda or sulphate wood pulp or of 88% or more for sulphite wood pulp after one hour in a caustic soda solution containing 18% sodium hydroxide (NaOH) at 20^0 C, and for sulphite wood pulp an ash content that does not exceed 0.15% by weight.

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CHAPTER 47 - *Continued*
PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL;
RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD - *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
4701.00.00	**Mechanical wood pulp……..…**	Free	kg
4702.00.00	**Chemical wood pulp, dissolving grades……..**	Free	kg
47.03	**Chemical wood pulp, soda or sulphate, other than dissolving grades.**		
	Unbleached:		
4703.11.00	Coniferous……	Free	kg
4703.19.00	Non-coniferous……	Free	kg
	Semi-bleached or bleached:		
4703.21.00	Coniferous……	Free	kg
4703.29.00	Non-coniferous……	Free	kg
47.04	**Chemical wood pulp, sulphite, other than dissolving grades.**		
	Unbleached:		
4704.11.00	Coniferous……	Free	kg
4704.19.00	Non-coniferous……	Free	kg
	Semi-bleached or bleached:		
4704.21.00	Coniferous……	Free	kg
4704.29.00	Non-coniferous……	Free	kg
4705.00.00	**Wood pulp obtained by a combination of mechanical and chemical pulping processes…..**	Free	kg
47.06	**Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material.**		
4706.10.00	Cotton linters pulp……	Free	kg
4706.20.00	Pulps of fibres derived from recovered (waste and scrap) paper or paperboard……	Free	kg
4706.30.00	Other, of bamboo……..	Free	kg

CHAPTER 47 - *Continued*
PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL;
RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD - *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
	Other:		
4706.91.00	Mechanical:		
4706.91.10	Pulp of bagasse.....	Free	kg
4706.91.90	Other.....	Free	kg
4706.92.00	Chemical.....	Free	kg
4706.93.00	Semi-chemical.....	Free	kg
47.07	**Recovered (waste and scrap) paper or paperboard.**		
4707.10.00	Unbleached kraft paper or paperboard or corrugated paper or paperboard.....	Free	kg
4707.20.00	Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass.....	Free	kg
4707.30.00	Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter).....	Free	kg
4707.90.00	Other, including unsorted waste and scrap.....	Free	kg

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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 m^2).

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 3704.00.00;

   (f) Paper impregnated with diagnostic or laboratory reagents (heading 3822.00.00);

   (g) Paper-reinforced stratified sheeting of plastics, or one layer of paper or paperboard coated or covered with a layer of plastics, the latter constituting more than half the total thickness, or articles of such materials, other than wall coverings of heading 48.14 (Chapter 39);

   (h) Articles of heading 42.02 (for example, travel goods);

   (ij) Articles of Chapter 46 (manufactures of plaiting material);

   (k) Paper yarn or textile articles of paper yarn (Section XI);

   (l) Articles of Chapter 64 or Chapter 65;

   (m) Abrasive paper or paperboard (heading 68.05) or paper or paperboard-backed mica (heading 68.14) (paper and paperboard coated with mica powder are, however, to be classified in this Chapter);

   (n) Metal foil backed with paper or paperboard (generally Section XIV or XV);

(o) Articles of heading 92.09; or

(p) Articles of Chapter 95 (for example, toys, games, sports requisites) or Chapter 96 (for example, buttons).

3. Subject to the provisions of Note 7, headings 4801.00.00 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 4803.00 otherwise requires, these headings do not apply to paper, paperboard, cellulose wadding or webs of cellulose fibres which have been otherwise processed.

4. In this Chapter the expression "newsprint" means uncoated paper of a kind used for the printing of newspapers, of which not less than 50% by weight of the total fibre content consists of wood fibres obtained by a mechanical or chemi-mechanical process, unsized or very lightly sized, having a surface roughness Parker Print Surf (1 MPa) on each side exceeding 2.5 micrometres (microns), weighing not less than 40 g/m^2 and not more than 65 g/m^2.

5. For the purposes of heading 48.02, the expressions "paper and paperboard, of a kind used for writing, printing or other graphic purposes" and "non perforated punch-cards and punch tape paper" mean paper and paperboard made mainly from bleached pulp or from pulp obtained by a mechanical or chemi-mechanical process and satisfying any of the following criteria:

For paper or paperboard weighing not more than 150 g/m^2:

(a) Containing 10% or more of fibres obtained by a mechanical or chemi-mechanical process, and

1. weighing not more than 80 g/m^2, or

2. coloured throughout the mass; or

(b) Containing more than 8% ash, and

1. weighing not more than 80 g/m^2, 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 $kPa \cdot m^2/g$; 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 $kPa \cdot m^2/g$.

For paper or paperboard weighing more than 150 g/m^2:

(a) coloured throughout the mass; or

(b) having a brightness of 60% or more, and

1. a caliper of 225 micrometres (microns) or less, or

2. a caliper of more than 225 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 4801.00.00 to 48.11 are to be classified under that one of such headings which occurs last in numerical order in the Nomenclature.

8. Headings 4801.00.00 and 4803.00 to 48.09 apply only to paper, paperboard, cellulose wadding and webs of cellulose fibres:

(a) in strips or rolls of a width exceeding 36 cm; or

(b) in rectangular (including square) sheets with one side exceeding 36 cm and the other side exceeding 15 cm in the unfolded state.

9. For the purposes of heading 48.14, the expression "wallpaper and similar wall coverings" applies only to:

(a) Paper in rolls, of a width of not less than 45 cm and not more than 160 cm, suitable for wall or ceiling decoration:

(i) Grained, embossed, surface-coloured, design-printed or otherwise surface-decorated (for example, with textile flock), whether or not coated or covered with transparent protective plastics;

(ii) With an uneven surface resulting from the incorporation of particles of wood, straw, etc.;

(iii) Coated or covered on the face side with plastics, the layer of plastics being grained, embossed, coloured, design-printed or otherwise decorated; or

(iv) Covered on the face side with plaiting material, whether or not bound together in parallel strands or woven;

(b) Borders and friezes, of paper, treated as above, whether or not in rolls, suitable for wall or ceiling decoration;

(c) Wall coverings of paper made up of several panels, in rolls or sheets, printed so as to make up a scene, design or motif when applied to a wall.

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

10. Heading 48.20 does not cover loose sheets or cards, cut to size, whether or not printed, embossed or perforated.

11. Heading 48.23 applies, *inter alia*, perforated paper or paperboard cards for Jacquard or similar machines and paper lace.

12. Except for the goods of heading 48.14 or 48.21, paper, paperboard, cellulose wadding and articles thereof, printed with motifs, characters or pictorial representations, which are not merely incidental to the primary use of the goods, fall in Chapter 49.

Subheading Notes.

1. For the purposes of subheadings 4804.11.00 and 4804.19.00, "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 115g/m^2 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 4804.21.00 and 4804.29.00, "sack kraft paper" means machine-finished paper, of which not less than 80% by weight of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes, in rolls, weighing not less than 60 g/m^2 but not more than 115 g/m^2 and meeting one of the following sets of specifications:

(a) Having a Mullen burst index of not less than 3.7 kPa·m^2/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:

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

3. For the purposes of subheading 4805.11.00, "semi-chemical fluting paper" means paper, in rolls, of which not less than 65% by weight of the total fibre content consists of unbleached hardwood fibres obtained by a semi-chemical pulping process, and having a CMT 30 (Corrugated Medium Tests with 30 minutes of conditioning) crush resistance exceeding 1.8 newtons/g/m^2 at 50% relative humidity, at 23 ^{0}C.

4. Subheading 4805.12.00 covers paper, in rolls, made mainly of straw pulp obtained by a semi-chemical process, weighing 130 g/m^2 or more, and having a CMT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1.4 newtons/g/m^2 at 50% relative humidity 23 ^{o}C.

5. Subheadings 4805.24.00 and 4805.25.00 cover paper and paperboard made wholly or mainly of pulp of recovered (waste and scrap) paper or paperboard. Testliner may also have a surface layer of dyed paper or of paper made of bleached or unbleached non-recovered pulp. These products have a Mullen burst index of not less than 2 kPa·m^2/g.

6. For the purposes of subheading 4805.30.00, "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 $kPa \cdot m^2/g$.

7. For the purposes of subheading 4810.22.00, "light-weight coated paper" means paper, coated on both sides, of a total weight not exceeding 72 g/m^2, with a coating weight not exceeding 15 g/m^2 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.

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CHAPTER 48-*Continued*
PAPER AND PAPERBOARD; ARTICLES OF PAPER PULP,
OF PAPER OR OF PAPERBOARD- *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
4801.00.00	**Newsprint, in rolls or sheets……...…**	Free	kg
48.02	**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 4801.00.00 or 4803.00; hand-made paper and paperboard.**		
4802.10.00	Hand-made paper and paperboard……..…..	Free	kg
4802.20.00	Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard……...…	Free	kg
4802.40.00	Wallpaper base……	Free	kg
	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:		
4802.54.00	Weighing less than 40 g/m^2……	Free	kg
4802.55.00	Weighing 40 g/m^2 or more but not more than 150 g/m^2 , in rolls……	Free	kg
4802.56.00	Weighing 40 g/m^2 or more but not more than 150 g/m^2, in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state:		
4802.56.10	Other paper and paperboard of a kind used for writing, printing or other graphic purposes……	20%	kg
4802.56.90	Other……...	Free	kg
4802.57.00	Other, weighing 40 g/m^2 or more but not more than 150 g/m^2 ……..…	Free	kg
4802.58.00	Weighing more than 150 g/m^2 ……	Free	kg
	Other paper and paperboard, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical or chemi- mechanical process:		

CHAPTER 48-*Continued*
PAPER AND PAPERBOARD; ARTICLES OF PAPER PULP,
OF PAPER OR OF PAPERBOARD- *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
4802.61.00	In rolls……..	Free	kg
4802.62.00	In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state:		
4802.62.10	Other paper and paperboard of a kind used for writing, printing or other graphic purposes……	20%	kg
4802.62.90	Other……...	Free	kg
4802.69.00	Other……	Free	kg
4803.00	**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.**		
4803.00.10	Wadding……..	Free	kg
4803.00.20	Toilet or facial tissue stock……..…	Free	kg
4803.00.90	Other……....	Free	kg
48.04	**Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 48.02 or 4803.00.**		
	Kraftliner:		
4804.11.00	Unbleached……..	Free	kg
4804.19.00	Other……...	Free	kg
	Sack kraft paper:		
4804.21.00	Unbleached……..	Free	kg
4804.29.00	Other……	Free	kg
	Other kraft paper and paperboard weighing 150 g/m^2 or less:		
4804.31.00	Unbleached……..	Free	kg
4804.39.00	Other……..….	Free	kg
	Other kraft paper and paperboard weighing more than 150 g/m^2 but less than 225 g/m^2:		
4804.41.00	Unbleached……..	Free	kg

CHAPTER 48-*Continued*
PAPER AND PAPERBOARD; ARTICLES OF PAPER PULP,
OF PAPER OR OF PAPERBOARD- *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
4804.42.00	Bleached uniformly through the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process.....	Free	kg
4804.49.00	Other.....	Free	kg
	Other kraft paper and paperboard weighing 225 g/m^2 or more:		
4804.51.00	Unbleached.....	Free	kg
4804.52.00	Bleached uniformly through the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process.....	Free	kg
4804.59.00	Other.....	Free	kg
48.05	**Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter.**		
	Fluting paper:		
4805.11.00	Semi-chemical fluting paper.....	Free	kg
4805.12.00	Straw fluting paper.....	Free	kg
4805.19.00	Other.....	Free	kg
	Testliner (recycled liner board):		
4805.24.00	Weighing 150 g/m^2 or less.....	Free	kg
4805.25.00	Weighing more than 150 g/m^2.....	Free	kg
4805.30.00	Sulphite wrapping paper.....	Free	kg
4805.40.00	Filter paper and paperboard.....	Free	kg
4805.50.00	Felt paper and paperboard.....	Free	kg
	Other:		
4805.91.00	Weighing 150 g/m^2 or less.....	Free	kg
4805.92.00	Weighing more than 150 g/m^2 but less than 225 g/m^2.....	Free	kg
4805.93.00	Weighing 225 g/m^2 or more.....	Free	kg

CHAPTER 48-*Continued*
PAPER AND PAPERBOARD; ARTICLES OF PAPER PULP,
OF PAPER OR OF PAPERBOARD- *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
48.06	**Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets.**		
4806.10.00	Vegetable parchment.....	Free	kg
4806.20.00	Greaseproof papers.....	Free	kg
4806.30.00	Tracing papers.....	Free	kg
4806.40.00	Glassine and other glazed transparent or translucent paper.....	Free	kg
4807.00.00	**Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets.....**	Free	kg
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 4803.00.**		
4808.10.00	Corrugated paper and paperboard, whether or not perforated:		
4808.10.10	Corrugated paperboard with glued flat surface sheets.....	Free	kg
4808.10.90	Other.....	Free	kg
4808.20.00	Sack kraft paper, creped or crinkled, whether or not embossed or perforated.....	Free	kg
4808.30.00	Other kraft paper, creped or crinkled, whether or not embossed or perforated.....	Free	kg
4808.90.00	Other.....	Free	kg
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.**		

CHAPTER 48-*Continued*
PAPER AND PAPERBOARD; ARTICLES OF PAPER PULP,
OF PAPER OR OF PAPERBOARD- *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
4809.20.00	Self-copy paper……	Free	kg
4809.90.00	Other:		
4809.90.10	Carbon or similar copying paper……....	Free	kg
4809.90.90	Other ……..	Free	kg
48.10	**Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size.**		
	Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres:		
4810.13.00	In rolls ……..…	Free	kg
4810.14.00	In sheets with one side not exceeding 435mm and the other side not exceeding 297 mm in the unfolded state……..	Free	kg
4810.19.00	Other……	Free	kg
	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:		
4810.22.00	Light-weight coated paper……..……..	Free	kg
4810.29.00	Other……	Free	kg
	Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes:		

CHAPTER 48-*Continued*
PAPER AND PAPERBOARD; ARTICLES OF PAPER PULP,
OF PAPER OR OF PAPERBOARD- *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
4810.31.00	Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing 150 g/m^2 or less……..	Free	kg
4810.32.00	Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing more than 150 g/m^2……..	Free	kg
4810.39.00	Other……	Free	kg
	Other paper and paperboard:		
4810.92.00	Multi-ply……	Free	kg
4810.99.00	Other……	Free	kg
48.11	**Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size, other than goods of the kind described in heading 4803.00, 48.09 or 48.10.**		
4811.10.00	Tarred, bituminised or asphalted paper and paperboard……	Free	kg
	Gummed or adhesive paper and paperboard:		
4811.41.00	Self-adhesive……..	Free	kg
4811.49.00	Other……	Free	kg
	Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives):		
4811.51.00	Bleached, weighing more than 150 g/m ^{2}…….....	Free	kg
4811.59.00	Other……	Free	kg
4811.60.00	Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol……	Free	kg
4811.90.00	Other paper, paperboard, cellulose wadding and webs or cellulose fibres……	Free	kg
4812.00.00	**Filter blocks, slabs and plates, of paper pulp……...**	Free	kg

CHAPTER 48-*Continued*
PAPER AND PAPERBOARD; ARTICLES OF PAPER PULP,
OF PAPER OR OF PAPERBOARD- *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
48.13	**Cigarette paper, whether or not cut to size or in the form of booklets or tubes.**		
4813.10.00	In the form of booklets or tubes.....	Free	kg
4813.20.00	In rolls of a width not exceeding 5 cm.....	Free	kg
4813.90.00	Other.....	Free	kg
48.14	**Wallpaper and similar wall coverings; window transparencies of paper.**		
4814.10.00	"Ingrain" paper.....	20%	kg
4814.20.00	Wallpaper and similar wall coverings, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured, design-printed or otherwise decorated layer of plastics.....	20%	kg
4814.90.00	Other.....	20%	kg
[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.**		
4816.20.00	Self-copy paper.....	Free	kg
4816.90.00	Other:		
4816.90.10	Carbon or similar copying papers.....	15%	kg
4816.90.90	Other.....	Free	kg
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.**		

CHAPTER 48-*Continued*
PAPER AND PAPERBOARD; ARTICLES OF PAPER PULP,
OF PAPER OR OF PAPERBOARD- *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
4817.10.00	Envelopes	20%	kg
4817.20.00	Letter cards, plain postcards and correspondence cards	20%	kg
4817.30.00	Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	20%	kg
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.**		
4818.10.00	Toilet paper	20%	kg
4818.20.00	Handkerchiefs, cleansing or facial tissues and towels	20%	kg
4818.30.00	Tablecloths and serviettes:		
4818.30.10	Tablecloths	20%	kg
4818.30.20	Serviettes	20%	kg
4818.40.00	Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles:		
4818.40.10	Sanitary towels and tampons	20%	kg
4818.40.20	Napkins and napkin liners for babies	20%	kg
4818.40.90	Other	20%	kg
4818.50.00	Articles of apparel and clothing accessories	20%	kg
4818.90.00	Other	20%	kg
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 paperboard of a kind used in offices, shops or the like.**		

CHAPTER 48-*Continued*
PAPER AND PAPERBOARD; ARTICLES OF PAPER PULP,
OF PAPER OR OF PAPERBOARD- *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
4819.10.00	Cartons, boxes and cases, of corrugated paper or paperboard.....	15%	kg
4819.20.00	Folding cartons, boxes and cases, of non-corrugated paper or paperboard.....	Free	kg
4819.30.00	Sacks and bags, having a base of a width of 40 cm or more:		
4819.30.10	Unprinted.....	Free	kg
4819.30.90	Other.....	Free	kg
4819.40.00	Other sacks and bags, including cones:		
4819.40.10	Unprinted.....	15%	kg
4819.40.90	Other.....	10%	kg
4819.50.00	Other packing containers, including record sleeves:		
4819.50.10	Egg boxes and trays.....	15%	kg
4819.50.90	Other.....	15%	kg
4819.60.00	Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like.....	20%	kg
48.20	**Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, exercise books, blotting-pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard; albums for samples or for collections and book covers, of paper or paperboard.**		
4820.10.00	Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles.....	20%	kg
4820.20.00	Exercise books.....	20%	kg
4820.30.00	Binders (other than book covers), folders and file covers.....	20%	kg
4820.40.00	Manifold business forms and interleaved carbon sets.....	20%	kg
4820.50.00	Albums for samples or for collections.....	20%	kg
4820.90.00	Other.....	20%	kg

CHAPTER 48-*Continued*
PAPER AND PAPERBOARD; ARTICLES OF PAPER PULP,
OF PAPER OR OF PAPERBOARD- *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
48.21	**Paper or paperboard labels of all kinds, whether or not printed.**		
4821.10.00	Printed.....	15%	kg
4821.90.00	Other.....	15%	kg
48.22	**Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened).**		
4822.10.00	Of a kind used for winding textile yarn.....	Free	kg
4822.90.00	Other.....	Free	kg
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.**		
4823.20.00	Filter paper and paperboard.....	Free	kg
4823.40.00	Rolls, sheets and dials, printed for self-recording apparatus.....	Free	kg
	Trays, dishes, plates, cups and the like, of paper or paperboard:		
4823.61.00	Of bamboo.....	20%	kg
4823.69.00	Other.....	20%	kg
4823.70.00	Moulded or pressed articles of paper pulp.....	Free	kg
4823.90.00	Other:		
4823.90.10	Dress patterns, of paper.....	Free	kg
4823.90.20	Cards, not punched, for punch card machines, whether or not in strips.....	Free	kg
4823.90.30	Other paper and paperboard of a kind used for writing, printing or other graphic purposes.....	20%	kg
4823.90.40	Gummed or adhesive paper in strips or rolls.....	15%	kg
4823.90.90	Other.....	Free	kg

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CHAPTER 49

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

Notes.

1. This Chapter does not cover:

   (a) Photographic negatives or positives on transparent bases (Chapter 37);

   (b) Maps, plans or globes, in relief, whether or not printed (heading 9023.00.00);

   (c) Playing cards or other goods of Chapter 95; or

   (d) Original engravings, prints or lithographs (heading 9702.00.00), postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery or the like of heading 9704.00.00, antiques of an age exceeding one hundred years or other articles of Chapter 97.

2. For the purposes of Chapter 49, the term "printed" also means reproduced by means of a duplicating machine, produced under the control of an automatic data processing machine, embossed, photographed, photocopied, thermocopied or typewritten.

3. Newspapers, journals and periodicals which are bound otherwise than in paper, and sets of newspapers, journals or periodicals comprising more than one number under a single cover are to be classified in heading 49.01, whether or not containing advertising material.

4. Heading 49.01 also covers:

   (a) A collection of printed reproductions of, for example, works of art or drawings, with a relative text, put up with numbered pages in a form suitable for binding into one or more volumes;

   (b) A pictorial supplement accompanying, and subsidiary to, a bound volume; and

   (c) Printed parts of books or booklets, in the form of assembled or separate sheets or signatures, constituting the whole or a part of a complete work and designed for binding.

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

5. Subject to Note 3 to this Chapter, heading 49.01 does not cover publications which are essentially devoted to advertising (for example, brochures, pamphlets, leaflets, trade catalogues, year books published by trade associations, tourist propaganda). Such publications are to be classified in heading 49.11.

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

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CHAPTER 49 - *Continued*
PRINTED BOOKS, NEWSPAPERS, PICTURES AND OTHER PRODUCTS OF THE PRINTING INDUSTRY; MANUSCRIPTS, TYPESCRIPTS AND PLANS – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
49.01	**Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets.**		
4901.10.00	In single sheets, whether or not folded:		
4901.10.10	Brochures, pamphlets and leaflets……	Free	kg
4901.10.90	Other……..…...	Free	kg
	Other:		
4901.91.00	Dictionaries and encyclopaedias, and serial instalments thereof……...	Free	kg
4901.99.00	Other:		
4901.99.10	Brochures and pamphlets……	Free	kg
4901.99.90	Other……	Free	kg
49.02	**Newspapers, journals and periodicals, whether or not illustrated or containing advertising material.**		
4902.10.00	Appearing at least four times a week:		
4902.10.10	Newspapers……..	Free	kg
4902.10.90	Other……	Free	kg
4902.90.00	Other……..……	Free	kg
4903.00.00	**Children's picture, drawing or colouring books…….**	Free	kg
4904.00.00	**Music, printed or in manuscript, whether or not bound or illustrated……...**	Free	kg
49.05	**Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed.**		
4905.10.00	Globes……	Free	kg

CHAPTER 49 - *Continued*
PRINTED BOOKS, NEWSPAPERS, PICTURES AND OTHER PRODUCTS OF THE PRINTING INDUSTRY; MANUSCRIPTS, TYPESCRIPTS AND PLANS – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
	Other:		
4905.91.00	In book form.....	Free	kg
4905.99.00	Other.....	Free	kg
4906.00.00	**Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitized paper and carbon copies of the foregoing……..**	Free	kg
4907.00.00	**Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognized face value; stamp-impressed paper; banknotes; cheque forms; stock, share or bond certificates and similar documents of title.**		
4907.00.10	Unused postage, revenue or similar stamps.....	Free	kg
4907.00.20	Bank and currency notes.....	Free	kg
4907.00.30	Cheque forms.....	20%	kg
4907.00.90	Other.....	20%	kg
49.08	**Transfers (decalcomanias).**		
4908.10.00	Transfers (decalcomanias), vitrifiable.....	Free	kg
4908.90.00	Other.....	Free	kg
4909.00	**Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings.**		
4909.00.10	Printed or illustrated postcards.....	20%	kg
4909.00.90	Other.....	20%	kg

CHAPTER 49 - *Continued*
PRINTED BOOKS, NEWSPAPERS, PICTURES AND OTHER PRODUCTS OF THE PRINTING INDUSTRY; MANUSCRIPTS, TYPESCRIPTS AND PLANS – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
4910.00.00	**Calendars of any kind, printed, including calendar blocks…….**	20%	kg
49.11	**Other printed matter, including printed pictures and photographs.**		
4911.10.00	Trade advertising material, commercial catalogues and the like……..	20%	kg
	Other:		
4911.91.00	Pictures, designs and photographs……	20%	kg
4911.99.00	Other:		
4911.99.10	Microcopies, anatomical, botanical and other instrumental charts and diagrams……	Free	kg
4911.99.20	Schematic maps……..	10%	kg
4911.99.30	Calendar backs and window transparencies (other than of paper)……	15%	kg
4911.99.90	Other……	20%	kg

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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 0501.00.00, 6703.00.00 or 67.04), except straining cloth of a kind commonly used in oil presses or the like (heading 59.11);

(c) Cotton linters or other vegetable materials of Chapter 14;

(d) Asbestos of heading 25.24 or articles of asbestos or other products of heading 68.12 or 68.13;

(e) Articles of heading 30.05 or 30.06; yarn used to clean between the teeth (dental floss), in individual retail packages, of heading 33.06;

(f) Sensitised textiles of headings 37.01 to 3704.00.00;

(g) Monofilament of which any cross-sectional dimension exceeds 1 mm or strip or the like (for example, artificial straw) of an apparent width exceeding 5 mm, of plastics (Chapter 39), or plaits or fabrics or other basketware or wickerwork of such monofilament or strip (Chapter 46);

(h) Woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with plastics, or articles thereof, of Chapter 39;

(ij) Woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with rubber, or articles thereof, of Chapter 40;

(k) Hides or skins with their hair or wool on (Chapter 41 or 43) or articles of furskin, artificial fur or articles thereof, of heading 43.03 or 4304.00;

(l) Articles of textile materials of heading 4201.00.00 or 42.02;

(m) Products or articles of Chapter 48 (for example, cellulose wadding);

(n) Footwear or parts of footwear, gaiters or leggings or similar articles of Chapter 64;

(o) Hair-nets or other headgear or parts thereof of Chapter 65;

(p) Goods of Chapter 67;

(q) Abrasive-coated textile material (heading 68.05) and also carbon fibres or articles of carbon fibres of heading 68.15;

(r) Glass fibres or articles of glass fibres, other than embroidery with glass thread on a visible ground of fabric (Chapter 70);

(s) Articles of Chapter 94 (for example, furniture, bedding, lamps and lighting fittings);

(t) Articles of Chapter 95 (for example, toys, games, sports requisites and nets);

(u) Articles of Chapter 96 (for example, brushes, travel sets for sewing, slide fasteners and typewriter ribbons); or

(v) Articles of chapter 97.

2. (A) Goods classifiable in Chapters 50 to 55 or in heading 5809.00.00 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 5110.00.00) and metallised yarn (heading 5605.00.00) 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 Notes 3, 4, 5 or 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 monofilaments 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 5006.00.00, and monofilaments of Chapter 54;

(d) Metallised yarn of heading 5605.00.00; yarn reinforced with metal thread is subject to paragraph (A)(f) above; and

(e) Chenille yarn, gimped yarn and loop wale-yarn of heading 5606.00.00.

4. (A) For the purposes of Chapters 50, 51, 52, 54 and 55, the expression "put up for retail sale" in relation to yarn means, subject to the exceptions in paragraph (B) 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 headings 52.04, 54.01 and 55.08 the expression "sewing thread" means multiple (folded) or cabled yarn:

(a) Put up on supports (for example, reels, tubes) of a weight (including support) not exceeding 1,000 g;

(b) Dressed for use as sewing thread; and

(c) With a final "Z" twist.

6. For the purposes of this Section, the expression "high tenacity yarn" means yarn having 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……53 cN/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) Hemmed or with rolled edges, or with a knotted fringe at any of the edges, but excluding fabrics the cut edges of which have been prevented from unravelling by whipping or by other simple means;

(d) Cut to size and having undergone a process of drawn thread work;

(e) Assembled by sewing, gumming or otherwise (other than piece goods consisting of two or more lengths of identical material joined end to end and piece goods composed of two or more textiles assembled in layers, whether or not padded);

(f) Knitted or crocheted to shape, whether presented as separate items or in the form of a number of items in the length.

8. For the purposes of Chapters 50 to 60:

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

(b) Chapters 50 to 55 and 60 do not apply to goods of Chapters 56 to 59.

9. The woven fabrics of Chapters 50 to 55 include fabrics consisting of layers of parallel textile yarns superimposed on each other at acute or right angles. These layers are bonded at the intersections of the yarns by an adhesive or by thermal bonding.

10. Elastic products consisting of textile materials combined with rubber threads are classified in this Section.

11. For the purposes of this Section, the expression "impregnated" includes "dipped".

12. For the purposes of this Section, the expression "polyamides" includes "aramids".

13. For the purposes of this Section and, where applicable, throughout the Nomenclature, the expression “elastomeric yarn” means filament yarn, including monofilament, of synthetic textile material, other than textured yarn, which does not break on being extended to three times its original length and which returns, after being extended to twice its original length, within a period of five minutes, to a length not greater than one and 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 headings 62.01 to 62.11.

Subheading Notes.

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

(a) **Unbleached yarn**

Yarn which:

(i) has the natural colour of its constituent fibres and has not been bleached, dyed (whether or not in the mass) or printed; or

(ii) is of indeterminate colour ("grey yarn"), manufactured from garnetted stock.

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

(b) **Bleached yarn**

Yarn which:

(i) has undergone a bleaching process, is made of bleached fibres or, unless the context otherwise requires, has been dyed white (whether or not in the mass) or treated with a white dressing;

(ii) consists of a mixture of unbleached and bleached fibres; or

(iii) is multiple (folded) or cabled and consists of unbleached and bleached yarns.

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

Yarn which:

(i) is dyed (whether or not in the mass) other than white or in a fugitive colour, or printed, or made from dyed or printed fibres;

(ii) consists of a mixture of dyed fibres of different colours or of a mixture of unbleached or bleached fibres with coloured fibres (marl or mixture yarns), or is printed in one or more colours at intervals to give the impression of dots;

(iii) is obtained from slivers or rovings which have been printed; or

(iv) is multiple (folded) or cabled and consists of unbleached or bleached yarn and coloured yarn.

The 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.

(e) **Bleached woven fabric**

Woven fabric which:

(i) has been bleached or, unless the context otherwise requires, dyed white or treated with a white dressing, in the piece;

(ii) consists of bleached yarn; or

(iii) consists of unbleached and bleached yarn.

(f) **Dyed woven fabric**

Woven fabric which:

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

(ii) consists of coloured yarn of a single uniform colour.

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

Woven fabric (other than printed woven fabric) which:

(i) consists of yarns of different colours or yarns of different shades of the same colour (other than the natural colour of the constituent fibres);

(ii) consists of unbleached or bleached yarn and coloured yarn; or

(iii) consists of marl or mixture yarns.

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

(h) **Printed woven fabric**

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

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

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

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

(ij) **Plain weave**

A fabric construction in which each yarn of the weft passes alternately over and under successive yarns 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 Chapters 50 to 55 or of heading 5809.00.00 consisting of the same textile materials.

(B) For the application of this rule:

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

(b) in the case of textile products consisting of a ground fabric and a pile or looped surface no account shall be taken of the ground fabric;

(c) in the case of embroidery of heading 58.10 and goods thereof, only the ground fabric shall be taken into account. However, embroidery without visible ground, and goods thereof, shall be classified with reference to the embroidering threads alone.

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CHAPTER 50

SILK

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

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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).

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CHAPTER 51- *Continued*
WOOL, FINE OR COARSE ANIMAL HAIR; HORSEHAIR YARN AND WOVEN FABRIC- *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
51.01	**Wool, not carded or combed.**		
	Greasy, including fleece-washed wool:		
5101.11.00	Shorn wool.....	Free	kg
5101.19.00	Other.....	Free	kg
	Degreased, not carbonised:		
5101.21.00	Shorn wool.....	Free	kg
5101.29.00	Other.....	Free	kg
5101.30.00	Carbonised.....	Free	kg
51.02	**Fine or coarse animal hair, not carded or combed.**		
	Fine animal hair:		
5102.11.00	Of Kashmir (cashmere) goats.....	Free	kg
5102.19.00	Other.....	Free	kg
5102.20.00	Coarse animal hair.....	Free	kg
51.03	**Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock.**		
5103.10.00	Noils of wool or of fine animal hair.....	Free	kg
5103.20.00	Other waste of wool or of fine animal hair.....	Free	kg
5103.30.00	Waste of coarse animal hair.....	Free	kg
5104.00.00	**Garnetted stock of wool or of fine or coarse animal hair.....**	Free	kg

CHAPTER 51- *Continued*
WOOL, FINE OR COARSE ANIMAL HAIR; HORSEHAIR
YARN AND WOVEN FABRIC- *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
51.05	**Wool and fine or coarse animal hair, carded or combed (including combed wool fragments)**		
5105.10.00	Carded wool……..	Free	kg
	Wool tops and other combed wool:		
5105.21.00	Combed wool in fragments……..	Free	kg
5105.29.00	Other……	Free	kg
	Fine animal hair, carded or combed:		
5105.31.00	Of Kashmir (cashmere) goats……..	Free	kg
5105.39.00	Other……	Free	kg
5105.40.00	Coarse animal hair, carded or combed……	Free	kg
51.06	**Yarn of carded wool, not put up for retail sale.**		
5106.10.00	Containing 85% or more by weight of wool……	Free	kg
5106.20.00	Containing less than 85% by weight of wool……...	Free	kg
51.07	**Yarn of combed wool, not put up for retail sale.**		
5107.10.00	Containing 85% or more by weight of wool…….	Free	kg
5107.20.00	Containing less than 85% by weight of wool……	Free	kg
51.08	**Yarn of fine animal hair (carded or combed), not put up for retail sale.**		
5108.10.00	Carded……..	Free	kg
5108.20.00	Combed……	Free	kg
51.09	**Yarn of wool or of fine animal hair, put up for retail sale.**		
5109.10.00	Containing 85% or more by weight of wool or of fine animal hair……..	Free	kg

CHAPTER 51- *Continued*
WOOL, FINE OR COARSE ANIMAL HAIR; HORSEHAIR YARN AND WOVEN FABRIC- *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
5109.90.00	Other……	Free	kg
5110.00.00	**Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale……..**	Free	kg
51.11	**Woven fabrics of carded wool or of carded fine animal hair.**		
	Containing 85% or more by weight of wool or of fine animal hair:		
5111.11.00	Of a weight not exceeding 300 g/m^2……	Free	kg
5111.19.00	Other……	Free	kg
5111.20.00	Other, mixed mainly or solely with man-made filaments……...	Free	kg
5111.30.00	Other, mixed mainly or solely with man-made staple fibres……	Free	kg
5111.90.00	Other……..	Free	kg
51.12	**Woven fabrics of combed wool or of combed fine animal hair.**		
	Containing 85% or more by weight of wool or of fine animal hair:		
5112.11.00	Of a weight not exceeding 200 g/m^2……	Free	kg
5112.19.00	Other……	Free	kg
5112.20.00	Other, mixed mainly or solely with man-made filaments……...	Free	kg
5112.30.00	Other, mixed mainly or solely with man-made staple fibres……	Free	kg
5112.90.00	Other……..	Free	kg
5113.00.00	**Woven fabrics of coarse animal hair or of horsehair……**	Free	kg

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CHAPTER 52

COTTON

Subheading Note.

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

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CHAPTER 52 - *Continued*
COTTON – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
5201.00	**Cotton, not carded or combed.**		
5201.00.10	Sea Island cotton.....	Free	kg
5201.00.90	Other.....	Free	kg
52.02	**Cotton waste (including yarn waste and garnetted stock).**		
5202.10.00	Yarn waste (including thread waste).....	Free	kg
	Other:		
5202.91.00	Garnetted stock.....	Free	kg
5202.99.00	Other.....	Free	kg
5203.00.00	**Cotton, carded or combed.....**	Free	kg
52.04	**Cotton sewing thread, whether or not put up for retail sale.**		
	Not put up for retail sale:		
5204.11.00	Containing 85% or more by weight of cotton.....	Free	kg
5204.19.00	Other.....	Free	kg
5204.20.00	Put up for retail sale.....	Free	kg
52.05	**Cotton yarn (other than sewing thread), containing 85% or more by weight of cotton, not put up for retail sale.**		
	Single yarn, of uncombed fibres:		
5205.11.00	Measuring 714.29 decitex or more (not exceeding 14 metric number).....	Free	kg
5205.12.00	Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)....	Free	kg
5205.13.00	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)....	Free	kg
5205.14.00	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number).....	Free	kg

CHAPTER 52 - *Continued*
COTTON – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
5205.15.00	Measuring less than 125 decitex (exceeding 80 metric number)……	Free	kg
	Single yarn, of combed fibres:		
5205.21.00	Measuring 714.29 decitex or more (not exceeding 14 metric number)……	Free	kg
5205.22.00	Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)….	Free	kg
5205.23.00	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)….	Free	kg
5205.24.00	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)……..	Free	kg
5205.26.00	Measuring less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number)….	Free	kg
5205.27.00	Measuring less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number)...	Free	kg
5205.28.00	Measuring less than 83.33 decitex (exceeding 120 metric number)……..	Free	kg
	Multiple (folded) or cabled yarn, of uncombed fibres:		
5205.31.00	Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)……...	Free	kg
5205.32.00	Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)……...	Free	kg
5205.33.00	Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)……..	Free	kg

CHAPTER 52 - *Continued*
COTTON – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
5205.34.00	Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)……..	Free	kg
5205.35.00	Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)…	Free	kg
	Multiple (folded) or cabled yarn, of combed fibres:		
5205.41.00	Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)……..	Free	kg
5205.42.00	Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)……..	Free	kg
5205.43.00	Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)……..	Free	kg
5205.44.00	Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)……..	Free	kg
5205.46.00	Measuring per single yarn less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number per single yarn)……..	Free	kg
5205.47.00	Measuring per single yarn less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number per single yarn)……	Free	kg
5205.48.00	Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn)……..	Free	kg
52.06	**Cotton yarn (other than sewing thread), containing less than 85% by weight of cotton, not put up for retail sale).**		

CHAPTER 52 - *Continued*
COTTON – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
	Single yarn, of uncombed fibres:		
5206.11.00	Measuring 714.29 decitex or more (not exceeding 14 metric number)……..	Free	kg
5206.12.00	Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)….	Free	kg
5206.13.00	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)….	Free	kg
5206.14.00	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)…….	Free	kg
5206.15.00	Measuring less than 125 decitex (exceeding 80 metric number)……	Free	kg
	Single yarn, of combed fibres:		
5206.21.00	Measuring 714.29 decitex or more (not exceeding 14 metric number)……..	Free	kg
5206.22.00	Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)….	Free	kg
5206.23.00	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)….	Free	kg
5206.24.00	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)…….	Free	kg
5206.25.00	Measuring less than 125 decitex (exceeding 80 metric number)……	Free	kg
	Multiple (folded) or cabled yarn, of uncombed fibres:		
5206.31.00	Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)……..	Free	kg
5206.32.00	Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)……..	Free	kg

CHAPTER 52 - *Continued*
COTTON – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
5206.33.00	Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)……....	Free	kg
5206.34.00	Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)……...	Free	kg
5206.35.00	Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)…	Free	kg
	Multiple (folded) or cabled yarn, of combed fibres:		
5206.41.00	Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)……...	Free	kg
5206.42.00	Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)……...	Free	kg
5206.43.00	Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)……...	Free	kg
5206.44.00	Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)……...	Free	kg
5206.45.00	Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)…	Free	kg
52.07	**Cotton yarn (other than sewing thread) put up for retail sale.**		
5207.10.00	Containing 85% or more by weight of cotton…...	Free	kg
5207.90.00	Other……	Free	kg

CHAPTER 52 - *Continued*
COTTON – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
52.08	**Woven fabric of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/m^2.**		
	Unbleached:		
5208.11.00	Plain weave, weighing not more that 100 g/m^2:		
5208.11.10	Of Sea Island cotton……	Free	kg and m^2
5208.11.90	Other……..	Free	kg and m^2
5208.12.00	Plain weave, weighing more than 100 g/m^2:		
5208.12.10	Of Sea Island cotton……	Free	kg and m^2
5208.12.90	Other……..	Free	kg and m^2
5208.13.00	3-thread or 4-thread twill, including cross twill...	Free	kg and m^2
5208.19.00	Other fabrics……	Free	kg and m^2
	Bleached:		
5208.21.00	Plains weave, weighing not more than 100 g/m^2:		
5208.21.10	Of Sea Island cotton……	Free	kg and m^2
5208.21.90	Other……..	Free	kg and m^2
5208.22.00	Plain weave, weighing more than 100 g/m^2:		
5208.22.10	Of Sea Island cotton……	Free	kg and m^2
5208.22.90	Other……..	Free	kg and m^2
5208.23.00	3-thread or 4-thread twill, including cross twill...	Free	kg and m^2
5208.29.00	Other fabrics……	Free	kg and m^2
	Dyed:		
5208.31.00	Plain weave, weighing not more than 100 g/m^2.	Free	kg and m^2
5208.32.00	Plain weave, weighing more than 100 g/m^2……	Free	kg and m^2
5208.33.00	3-thread or 4-thread twill, including cross twill..	Free	kg and m^2
5208.39.00	Other fabrics……	Free	kg and m^2
	Of yarns of different colours:		
5208.41.00	Plain weave, weighing not more than 100 g/m^2	Free	kg and m^2
5208.42.00	Plain weave, weighing more than 100 g/m^2…….	Free	kg and m^2
5208.43.00	3-thread or 4-thread twill, including cross twill...	Free	kg and m^2
5208.49.00	Other fabrics……	Free	kg and m^2
	Printed:		
5208.51.00	Plain weave, weighing not more than 100 g/m^2	Free	kg and m^2
5208.52.00	Plain weave, weighing more than 100 g/m^2…….	Free	kg and m^2
5208.59.00	Other fabrics……	Free	kg and m^2

CHAPTER 52 - *Continued*
COTTON – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
52.09	**Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m^2.**		
	Unbleached:		
5209.11.00	Plain weave:		
5209.11.10	Of Sea Island cotton……	Free	kg and m^2
5209.11.90	Other……..	Free	kg and m^2
5209.12.00	3-thread or 4-thread twill, including cross twill...	Free	kg and m^2
5209.19.00	Other fabrics……	Free	kg and m^2
	Bleached:		
5209.21.00	Plain weave:		
5209.21.10	Of Sea Island cotton……....	Free	kg and m^2
5209.21.90	Other……..	Free	kg and m^2
5209.22.00	3-thread or 4-thread twill, including cross twill	Free	kg and m^2
5209.29.00	Other fabrics…….....	Free	kg and m^2
	Dyed:		
5209.31.00	Plain weave……	Free	kg and m^2
5209.32.00	3-thread or 4-thread twill, including cross twill...	Free	kg and m^2
5209.39.00	Other fabrics……	Free	kg and m^2
	Of yarns of different colours:		
5209.41.00	Plain weave…….	Free	kg and m^2
5209.42.00	Denim……..	Free	kg and m^2
5209.43.00	Other fabrics of 3-thread or 4-thread twill, including cross twill……	Free	kg and m^2
5209.49.00	Other fabrics……	Free	kg and m^2
	Printed:		
5209.51.00	Plain weave…….	Free	kg and m^2
5209.52.00	3-thread or 4-thread twill, including cross twill..	Free	kg and m^2
5209.59.00	Other fabrics……	Free	kg and m^2
52.10	**Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m^2.**		
	Unbleached:		
5210.11.00	Plain weave…….	Free	kg and m^2

CHAPTER 52 - *Continued*
COTTON – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
5210.19.00	Other fabrics.....	Free	kg and m^2
	Bleached:		
5210.21.00	Plain weave.....	Free	kg and m^2
5210.29.00	Other fabrics.....	Free	kg and m^2
	Dyed:		
5210.31.00	Plain weave.....	Free	kg and m^2
5210.32.00	3-thread or 4-thread twill, including cross twill...	Free	kg and m^2
5210.39.00	Other fabrics.....	Free	kg and m^2
	Of yarns of different colours:		
5210.41.00	Plain weave.....	Free	kg and m^2
5210.49.00	Other fabrics.....	Free	kg and m^2
	Printed:		
5210.51.00	Plain weave.....	Free	kg and m^2
5210.59.00	Other fabrics.....	Free	kg and m^2
52.11	**Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m^2.**		
	Unbleached:		
5211.11.00	Plain weave.....	Free	kg and m^2
5211.12.00	3-thread or 4-thread twill, including cross twill...	Free	kg and m^2
5211.19.00	Other fabrics.....	Free	kg and m^2
5211.20.00	Bleached.....	Free	kg and m^2
	Dyed:		
5211.31.00	Plain weave.....	Free	kg and m^2
5211.32.00	3-thread or 4-thread twill, including cross twill...	Free	kg and m^2
5211.39.00	Other fabrics.....	Free	kg and m^2
	Of yarns of different colours:		
5211.41.00	Plain weave.....	Free	kg and m^2
5211.42.00	Denim.....	Free	kg and m^2
5211.43.00	Other fabrics of 3-thread or 4-thread twill, including cross twill.....	Free	kg and m^2
5211.49.00	Other fabrics.....	Free	kg and m^2
	Printed:		
5211.51.00	Plain weave.....	Free	kg and m^2
5211.52.00	3-thread or 4-thread twill, including cross twill...	Free	kg and m^2
5211.59.00	Other fabrics.....	Free	kg and m^2

CHAPTER 52 - *Continued*
COTTON – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
52.12	**Other woven fabrics of cotton.**		
	Weighing not more than 200 g/m^2:		
5212.11.00	Unbleached……..	Free	kg and m^2
5212.12.00	Bleached……..	Free	kg and m^2
5212.13.00	Dyed……	Free	kg and m^2
5212.14.00	Of yarns of different colours……	Free	kg and m^2
5212.15.00	Printed……..	Free	kg and m^2
	Weighing more than 200 g/m^2:		
5212.21.00	Unbleached……..	Free	kg and m^2
5212.22.00	Bleached……..	Free	kg and m^2
5212.23.00	Dyed……	Free	kg and m^2
5212.24.00	Of yarns of different colours……	Free	kg and m^2
5212.25.00	Printed……..	Free	kg and m^2

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CHAPTER 53

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

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
53.01	**Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock).**		
5301.10.00	Flax, raw or retted.....	Free	kg
	Flax, broken, scutched, hackled or otherwise processed, but not spun:		
5301.21.00	Broken or scutched.....	Free	kg
5301.29.00	Other.....	Free	kg
5301.30.00	Flax tow and waste.....	Free	kg
53.02	**True hemp** *(Cannabis sativa L.)***, raw or processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock).**		
5302.10.00	True hemp, raw or retted.....	Free	kg
5302.90.00	Other.....	Free	kg
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).**		
5303.10.00	Jute and other textile bast fibres, raw or retted.....	Free	kg
5303.90.00	Other.....	Free	kg
[53.04]			

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

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
5305.00.00	**Coconut, abaca (Manila hemp or** *Musa textilis 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)……**	Free	kg
53.06	**Flax yarn.**		
5306.10.00	Single……	Free	kg
5306.20.00	Multiple (folded) or cabled……	Free	kg
53.07	**Yarn of jute or of other textile bast fibres of heading 53.03**.		
5307.10.00	Single……	Free	kg
5307.20.00	Multiple (folded) or cabled……	Free	kg
53.08	**Yarn of other vegetable textile fibres; paper yarn**.		
5308.10.00	Coir yarn……	Free	kg
5308.20.00	True hemp yarn……	Free	kg
5308.90.00	Other……	Free	kg
53.09	**Woven fabrics of flax.**		
	Containing 85% or more by weight of flax:		
5309.11.00	Unbleached or bleached……	Free	kg and m^2
5309.19.00	Other……	Free	kg and m^2
	Containing less than 85% by weight of flax:		
5309.21.00	Unbleached or bleached……	Free	kg and m^2
5309.29.00	Other……	Free	kg and m^2
53.10	**Woven fabrics of jute or of other textile bast fibres of heading 53.03.**		

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

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
5310.10.00	Unbleached.....	Free	kg and m^2
5310.90.00	Other.....	Free	kg and m^2
5311.00.00	**Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn.....**	Free	kg and m^2

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CHAPTER 54

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

Notes.

1. Throughout the Nomenclature, the term "man-made fibres" means staple fibres and filaments of organic polymers produced by manufacturing processes, either:

   (a) By polymerisation of organic monomers to produce polymers such as polyamides, polyesters, polyolefins or polyurethanes, or by chemical modification or polymers produced by this process (for example, poly(vinyl alcohol) prepared by the hydrolysis of poly(vinyl acetate)); or

   (b) By dissolution or chemical treatment of natural organic polymers (for example, cellulose) to produce polymers such as cuprammonium rayon (cupro) or viscose rayon, or by chemical modification or natural organic polymers (for example cellulose, casein and other proteins, or alginic acid), to produce polymers such as cellulose acetate or algmates.

   The terms "synthetic" and "artificial", used in relation to fibres, mean: synthetic: fibres as defined at (a); artificial : fibres as defined at (b). Strip and the like of heading 54.04 or 5405.00.00 are not considered to be man-made fibres.

   The terms "man-made", "synthetic" and "artificial" shall have the same meanings when used in relation to "textile materials".

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

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CHAPTER 54 - *Continued*
MAN-MADE FILAMENTS; STRIP AND THE LIKE OF MAN-MADE TEXTILE MATERIALS – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
54.01	**Sewing thread of man-made filaments, whether or not put up for retail sale.**		
5401.10.00	Of synthetic filaments:		
5401.10.10	Not put up for retail sale.....	Free	kg
5401.10.20	Put up for retail sale.....	Free	kg
5401.20.00	Of artificial filaments:		
5401.20.10	Not put up for retail sale.....	Free	kg
5401.20.20	Put up for retail sale.....	Free	kg
54.02	**Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex.**		
	High tenacity yarn of nylon or other polyamides.:		
5402.11.00	Of aramids.....	Free	kg
5402.19.00	Other.....	Free	kg
5402.20.00	High tenacity yarn of polyesters.....	Free	kg
	Textured yarn:		
5402.31.00	Of nylon or other polyamides, measuring per single yarn not more than 50 tex.....	Free	kg
5402.32.00	Of nylon or other polyamides, measuring per single yarn more than 50 tex.....	Free	kg
5402.33.00	Of polyesters.....	Free	kg
5402.34.00	Of polypropylene.....	Free	kg
5402.39.00	Other.....	Free	kg
	Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre:		
5402.44.00	Elastomeric.....	Free	kg
5402.45.00	Other, of nylon or other polyamides.....	Free	kg
5402.46.00	Other, of polyesters, partially oriented.....	Free	kg
5402.47.00	Other, of polyesters.....	Free	kg
5402.48.00	Other, of polypropylene.....	Free	kg
5402.49.00	Other.....	Free	kg
	Other yarn, single, or with a twist exceeding 50 turns per metre:		
5402.51.00	Of nylon or other polyamides.....	Free	kg
5402.52.00	Of polyesters.....	Free	kg

CHAPTER 54 - *Continued*
MAN-MADE FILAMENTS; STRIP AND THE LIKE OF MAN-MADE TEXTILE MATERIALS – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
5402.59.00	Other……..	Free	kg
	Other yarn, multiple (folded) or cabled:		
5402.61.00	Of nylon or other polyamides……..	Free	kg
5402.62.00	Of polyesters……	Free	kg
5402.69.00	Other……	Free	kg
54.03	**Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex.**		
5403.10.00	High tenacity yarn of viscose rayon……..	Free	kg
	Other yarn, single:		
5403.31.00	Of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre……..	Free	kg
5403.32.00	Of viscose rayon, with a twist exceeding 120 turns per metre……..	Free	kg
5403.33.00	Of cellulose acetate……..	Free	kg
5403.39.00	Other……	Free	kg
	Other yarn, multiple (folded) or cabled:		
5403.41.00	Of viscose rayon……..	Free	kg
5403.42.00	Of cellulose acetate……..	Free	kg
5403.49.00	Other……	Free	kg
54.04	**Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of synthetic textile materials of an apparent width not exceeding 5 mm.**		
	Monofilament:		
5404.11.00	Elastomeric……	Free	kg
5404.12.00	Other, of polypropylene……	Free	kg
5404.19.00	Other……..	Free	kg
5404.90.00	Other……..	Free	kg

CHAPTER 54 - *Continued*
MAN-MADE FILAMENTS; STRIP AND THE LIKE OF MAN-MADE TEXTILE MATERIALS – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
5405.00.00	**Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of artificial textile materials of an apparent width not exceeding 5 mm……..**	Free	kg
5406.00.00	**Man-made filament yarn (other than sewing thread), put up for retail sale……...**	Free	kg and m^2
54.07	**Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 54.04.**		
5407.10.00	Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters…...	Free	kg and m^2
5407.20.00	Woven fabrics obtained from strip or the like…...	Free	kg and m^2
5407.30.00	Fabrics specified in Note 9 to Section XI…….	Free	kg and m^2
	Other woven fabrics, containing 85% or more by weight of filaments of nylon or other polymides:		
5407.41.00	Unbleached or bleached……...	Free	kg and m^2
5407.42.00	Dyed…….	Free	kg and m^2
5407.43.00	Of yarns of different colours……	Free	kg and m^2
5407.44.00	Printed……...	Free	kg and m^2
	Other woven fabrics, containing 85% or more by weight of textured polyester filaments:		
5407.51.00	Unbleached or bleached……...	Free	kg and m^2
5407.52.00	Dyed…….	Free	kg and m^2
5407.53.00	Of yarns of different colours……	Free	kg and m^2
5407.54.00	Printed……...	Free	kg and m^2
	Other woven fabrics, containing 85% or more by weight of polyester filaments:		
5407.61.00	Containing 85% or more by weight of non-textured polyester filaments…….	Free	kg and m^2
5407.69.00	Other…….	Free	kg and m^2
	Other woven fabrics, containing 85% or more by weight of synthetic filaments:		
5407.71.00	Unbleached or bleached……...	Free	kg and m^2
5407.72.00	Dyed…….	Free	kg and m^2

CHAPTER 54 - *Continued*
MAN-MADE FILAMENTS; STRIP AND THE LIKE OF MAN-MADE TEXTILE MATERIALS – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
5407.73.00	Of yarns of different colours.....	Free	kg and m^2
5407.74.00	Printed.....	Free	kg and m^2
	Other woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton:		
5407.81.00	Unbleached or bleached.....	Free	kg and m^2
5407.82.00	Dyed.....	Free	kg and m^2
5407.83.00	Of yarns of different colours.....	Free	kg and m^2
5407.84.00	Printed.....	Free	kg and m^2
	Other woven fabrics:		
5407.91.00	Unbleached or bleached.....	Free	kg and m^2
5407.92.00	Dyed.....	Free	kg and m^2
5407.93.00	Of yarns of different colours.....	Free	kg and m^2
5407.94.00	Printed.....	Free	kg and m^2
54.08	**Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 5405.00.00.**		
5408.10.00	Woven fabrics obtained from high tenacity yarn of viscose rayon.....	Free	kg and m^2
	Other woven fabrics, containing 85% or more by weight of artificial filament or strip or the like:		
5408.21.00	Unbleached or bleached.....	Free	kg and m^2
5408.22.00	Dyed.....	Free	kg and m^2
5408.23.00	Of yarns of different colours.....	Free	kg and m^2
5408.24.00	Printed.....	Free	kg and m^2
	Other woven fabrics:		
5408.31.00	Unbleached or bleached.....	Free	kg and m^2
5408.32.00	Dyed.....	Free	kg and m^2
5408.33.00	Of yarns of different colours.....	Free	kg and m^2
5408.34.00	Printed.....	Free	kg and m^2

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CHAPTER 55

MAN-MADE STAPLE FIBRES

Note.

1. Headings 55.01 and 5502.00.00 apply only to man-made filament tow, consisting of parallel filaments of a uniform length equal to the length of the tow, meeting the following specifications:

   (a) Length of tow exceeding 2 m;

   (b) Twist less than 5 turns per metre;

   (c) Measuring per filament less than 67 decitex;

   (d) Synthetic filament tow only : the tow must be drawn, that is to say, be incapable of being stretched by more than 100% of its length;

   (e) Total measurement of tow more than 20,000 decitex.

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

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CHAPTER 55- *Continued*
MAN-MADE STAPLE FIBRES - *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
55.01	**Synthetic filament tow.**		
5501.10.00	Of nylon or other polyamides.....	Free	kg
5501.20.00	Of polyesters.....	Free	kg
5501.30.00	Acrylic or modacrylic.....	Free	kg
5501.40.00	Of polypropylene.....	Free	kg
5501.90.00	Other.....	Free	kg
5502.00.00	**Artificial filament tow.....**	Free	kg
55.03	**Synthetic staple fibres, not carded, combed or otherwise processed for spinning.**		
	Of nylon or other polyamides:		
5503.11.00	Of aramids.....	Free	kg
5503.19.00	Other.....	Free	kg
5503.20.00	Of polyesters.....	Free	kg
5503.30.00	Acrylic or modacrylic.....	Free	kg
5503.40.00	Of polypropylene.....	Free	kg
5503.90.00	Other.....	Free	kg
55.04	**Artificial staple fibres, not carded, combed or otherwise processed for spinning.**		
5504.10.00	Of viscose rayon.....	Free	kg
5504.90.00	Other.....	Free	kg
55.05	**Waste (including noils, yarn waste and garnetted stock) of man-made fibres.**		
5505.10.00	Of synthetic fibres.....	Free	kg
5505.20.00	Of artificial fibres.....	Free	kg
55.06	**Synthetic staple fibres, carded, combed or otherwise processed for spinning.**		
5506.10.00	Of nylon or other polyamides.....	Free	kg

CHAPTER 55- *Continued*
MAN-MADE STAPLE FIBRES - *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
5506.20.00	Of polyesters……	Free	kg
5506.30.00	Acrylic or modacrylic……...	Free	kg
5506.90.00	Other……	Free	kg
5507.00.00	**Artificial staple fibres, carded, combed or otherwise processed for spinning……...**	Free	kg
55.08	**Sewing thread of man-made staple fibres, whether or not put up for retail sale.**		
5508.10.00	Of synthetic staple fibres:		
5508.10.10	Not put up for retail sale……..	Free	kg
5508.10.20	Put up for retail sale……	Free	kg
5508.20.00	Of artificial staple fibres:		
5508.20.10	Not put up for retail sale……..	Free	kg
5508.20.20	Put up for retail sale……..	Free	kg
55.09	**Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale.**		
	Containing 85% or more by weight of staple fibres of nylon or other polyamides:		
5509.11.00	Single yarn……...	Free	kg
5509.12.00	Multiple (folded) or cabled yarn……..	Free	kg
	Containing 85% or more by weight of polyester staple fibres:		
5509.21.00	Single yarn……...	Free	kg
5509.22.00	Multiple (folded) or cabled yarn……	Free	kg
	Containing 85% or more by weight of acrylic or modacrylic staple fibres:		
5509.31.00	Single yarn……...	Free	kg
5509.32.00	Multiple (folded) or cabled yarn……..	Free	kg
	Other yarn, containing 85% or more by weight of synthetic staple fibres:		
5509.41.00	Single yarn……...	Free	kg
5509.42.00	Multiple (folded) or cabled yarn……..	Free	kg

CHAPTER 55- *Continued*
MAN-MADE STAPLE FIBRES - *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
	Other yarn, of polyester staple fibres:		
5509.51.00	Mixed mainly or solely with artificial staple fibres.....	Free	kg
5509.52.00	Mixed mainly or solely with wool or fine animal hair.....	Free	kg
5509.53.00	Mixed mainly or solely with cotton	Free	kg
5509.59.00	Other.....	Free	kg
	Other yarn, of acrylic or modacrylic staple fibres:		
5509.61.00	Mixed mainly or solely with wool or fine animal hair.....	Free	kg
5509.62.00	Mixed mainly or solely with cotton	Free	kg
5509.69.00	Other.....	Free	kg
	Other yarn:		
5509.91.00	Mixed mainly or solely with wool or fine animal hair.....	Free	kg
5509.92.00	Mixed mainly or solely with cotton.....	Free	kg
5509.99.00	Other.....	Free	kg
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:		
5510.11.00	Single yarn.....	Free	kg
5510.12.00	Multiple (folded) or cabled yarn.....	Free	kg
5510.20.00	Other yarn, mixed mainly or solely with wool or fine animal hair.....	Free	kg
5510.30.00	Other yarn, mixed mainly or solely with cotton.....	Free	kg
5510.90.00	Other yarn.....	Free	kg
55.11	**Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale.**		
5511.10.00	Of synthetic staple fibres, containing 85% or more by weight of such fibres.....	Free	kg
5511.20.00	Of synthetic staple fibres, containing less than 85% by weight of such fibres.....	Free	kg
5511.30.00	Of artificial staple fibres.....	Free	kg

CHAPTER 55- *Continued*
MAN-MADE STAPLE FIBRES - *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
55.12	**Woven fabrics of synthetic staple fibres, containing 85% or more by weight of synthetic staple fibres.**		
	Containing 85% or more by weight of polyester staple fibres:		
5512.11.00	Unbleached or bleached……..	Free	kg and m^2
5512.19.00	Other…….	Free	kg and m^2
	Containing 85% or more by weight of acrylic or modacrylic staple fibres:		
5512.21.00	Unbleached or bleached……..	Free	kg and m^2
5512.29.00	Other…….	Free	kg and m^2
	Other:		
5512.91.00	Unbleached or bleached……..	Free	kg and m^2
5512.99.00	Other…….	Free	kg and m^2
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:		
5513.11.00	Of polyester staple fibres, plain weave…….....	Free	kg and m^2
5513.12.00	3-thread or 4-thread twill, including cross twill, of polyester staple fibres……..	Free	kg and m^2
5513.13.00	Other woven fabres of polyester staple fibres……	Free	kg and m^2
5513.19.00	Other woven fabrics……	Free	kg and m^2
	Dyed:		
5513.21.00	Of polyester staple fibres, plain weave…….....	Free	kg and m^2
5513.23.00	Other woven fibres of polyester staple fibres……..	Free	kg and m^2
5513.29.00	Other woven fabrics……	Free	kg and m^2
	Of yarns of different colours:		
5513.31.00	Of polyester staple fibres, plain weave……..…...	Free	kg and m^2
5513.39.00	Other woven fabrics……	Free	kg and m^2
	Printed:		
5513.41.00	Of polyester staple fibres, plain weave……..…...	Free	kg and m^2
5513.49.00	Other woven fabrics……	Free	kg and m^2

CHAPTER 55- *Continued*
MAN-MADE STAPLE FIBRES - *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
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:		
5514.11.00	Of polyester staple fibres, plain weave…….…...	Free	kg and m^2
5514.12.00	3-thread or 4-thread twill, including cross twill, of polyester staple fibres…….	Free	kg and m^2
5514.19.00	Other woven fabrics……	Free	kg and m^2
	Dyed:		
5514.21.00	Of polyester staple fibres, plain weave……..……..	Free	kg and m^2
5514.22.00	3-thread or 4-thread twill, including cross twill, of polyester staple fibres…….	Free	kg and m^2
5514.23.00	Other woven fabrics of polyester staple fibres…….	Free	kg and m^2
5514.29.00	Other woven fabrics……	Free	kg and m^2
5514.30.00	Of yarns of different colours……	Free	kg and m^2
	Printed:		
5514.41.00	Of polyester staple fibres, plain weave…….....	Free	kg and m^2
5514.42.00	3-thread or 4-thread twill, including cross twill, of polyester staple fibres…….	Free	kg and m^2
5514.43.00	Other woven fabrics of polyester staple fibres…….	Free	kg and m^2
5514.49.00	Other woven fabrics……	Free	kg and m^2
55.15	**Other woven fabrics of synthetic staple fibres.**		
	Of polyester staple fibres:		
5515.11.00	Mixed mainly or solely with viscose rayon stable fibres……..	Free	kg and m^2
5515.12.00	Mixed mainly or solely with man-made filaments...	Free	kg and m^2
5515.13.00	Mixed mainly or solely with wool or fine animal hair…….....	Free	kg and m^2
5515.19.00	Other……	Free	kg and m^2
	Of acrylic or modacrylic staple fibres:		
5515.21.00	Mixed mainly or solely with man-made filaments...	Free	kg and m^2
5515.22.00	Mixed mainly or solely with wool or fine animal hair…….....	Free	kg and m^2
5515.29.00	Other……	Free	kg and m^2

CHAPTER 55- *Continued*
MAN-MADE STAPLE FIBRES - *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
	Other woven fabrics:		
5515.91.00	Mixed mainly or solely with man-made filaments...	Free	kg and m^2
5515.99.00	Other……	Free	kg and m^2
55.16	**Woven fabrics of artificial staple fibres.**		
	Containing 85% or more by weight of artificial stable fibres:		
5516.11.00	Unbleached or bleached……..	Free	kg and m^2
5516.12.00	Dyed……	Free	kg and m^2
5516.13.00	Of yarns of different colours……...	Free	kg and m^2
5516.14.00	Printed…….	Free	kg and m^2
	Containing less than 85% by weight of artificial stable fibres, mixed mainly or solely with man-made filaments:		
5516.21.00	Unbleached or bleached……..	Free	kg and m^2
5516.22.00	Dyed……	Free	kg and m^2
5516.23.00	Of yarns of different colours……...	Free	kg and m^2
5516.24.00	Printed…….	Free	kg and m^2
	Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair:		
5516.31.00	Unbleached or bleached……..	Free	kg and m^2
5516.32.00	Dyed……	Free	kg and m^2
5516.33.00	Of yarns of different colours……...	Free	kg and m^2
5516.34.00	Printed…….	Free	kg and m^2
	Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with cotton:		
5516.41.00	Unbleached or bleached……..	Free	kg and m^2
5516.42.00	Dyed……	Free	kg and m^2
5516.43.00	Of yarns of different colours……...	Free	kg and m^2
5516.44.00	Printed……	Free	kg and m^2
	Other:		
5516.91.00	Unbleached or bleached……..	Free	kg and m^2
5516.92.00	Dyed……	Free	kg and m^2
5516.93.00	Of yarns of different colours……...	Free	kg and m^2
5516.94.00	..Printed……..	Free	kg and m^2

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CHAPTER 56
WADDING, FELT AND NONWOVENS; SPECIAL YARNS; TWINE, CORDAGE, ROPES AND CABLES AND ARTICLES THEREOF

Notes.

1. This Chapter does not cover:

   (a) Wadding, felt or nonwovens, impregnated, coated or covered with substances or preparations (for example, perfumes or cosmetics of Chapter 33, soaps or detergents of heading 34.01, polishes, creams or similar preparations of heading 34.05, fabric softeners of heading 38.09) where the textile material is present merely as a carrying medium;

   (b) Textile products of heading 5811.00.00;

   (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).

2. The term "felt" includes needleloom felt and fabrics consisting of a web of textile fibres the cohesion of which has been enhanced by a stitch-bonding process using fibres from the web itself.

3. Headings 56.02 and 56.03 cover respectively felt and nonwovens, impregnated, coated, covered or laminated with plastics or rubber whatever the nature of these materials (compact or cellular).

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

   Headings 56.02 and 56.03 do not, however, cover:

   (a) Felt impregnated, coated, covered or laminated with plastics or rubber, containing 50% or less by weight of textile material or felt completely embedded in plastics or rubber (Chapter 39 or 40);

   (b) Nonwovens, either completely embedded in plastics or rubber, or entirely coated or covered on both sides with such materials, provided that such coating or covering can be seen with the naked eye with no account being taken of any resulting change of colour (Chapter 39 or 40); or

(c) Plates, sheets or strip of cellular plastics or cellular rubber combined with felt or nonwovens, where the textile material is present merely for reinforcing purposes (Chapter 39 or 40).

4. Heading 56.04 does not cover textile yarn, or strip or the like of heading 54.04 or 5405.00.00, 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.

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CHAPTER 56 - *Continued*
WADDING, FELT AND NONWOVENS; SPECIAL YARNS;
TWINE, CORDAGE, ROPES AND CABLES AND
ARTICLES THEREOF - *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
56.01	**Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps.**		
5601.10.00	Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles, of wadding:		
5601.10.10	Sanitary towels and tampons.....	20%	kg and m^3
5601.10.20	Napkins and napkin liners for babies.....	20%	kg and m^3
5601.10.90	Other.....	20%	kg and m^3
	Wadding; other articles of wadding:		
5601.21.00	Of cotton:		
5601.21.10	Wadding for use in the manufacture of sanitary towels and tampons.....	Free	kg and m^3
5601.21.20	Rolls of wadding for cigarette filter tips.....	Free	kg and m^3
5601.21.30	Articles of wadding.....	20%	kg and m^3
5601.21.90	Other.....	Free	kg and m^3
5601.22.00	Of man-made fibres:		
5601.22.10	Wadding for use in the manufacture of sanitary towels and tampons.....	Free	kg and m^3
5601.22.20	Rolls of wadding for cigarette filter tips.....	Free	kg and m^3
5601.22.30	Articles of wadding.....	20%	kg and m^3
5601.22.90	Other.....	Free	kg and m^3
5601.29.00	Other:		
5601.29.10	Wadding for use in the manufacture of sanitary towels and tampons.....	Free	kg and m^3
5601.29.20	Rolls of wadding for cigarette filter tips.....	Free	kg and m^3
5601.29.30	Articles of wadding.....	20%	kg and m^3
5601.29.90	Other.....	Free	kg and m^3
5601.30.00	Textile flock and dust and mill neps.....	Free	kg and m^3
56.02	**Felt, whether or not impregnated, coated, covered or laminated.**		
5602.10.00	Needleloom felt and stitch-bonded fibre fabrics...	Free	kg and m^3
	Other felt, not impregnated, coated, covered or laminated		

CHAPTER 56 - *Continued*
WADDING, FELT AND NONWOVENS; SPECIAL YARNS;
TWINE, CORDAGE, ROPES AND CABLES AND
ARTICLES THEREOF - *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
5602.21.00	.Of wool or fine animal hair……..	Free	kg and m^3
5602.29.00	Of other textile materials……	Free	kg and m^3
5602.90.00	Other……	Free	kg and m^3
56.03	**Nonwovens, whether or not impregnated, coated, covered or laminated.**		
	Of man-made filaments:		
5603.11.00	Weighing not more than 25 g/m^2……	Free	kg and m^2
5603.12.00	Weighing more than 25 g/m^2 but not more than 70 g/m^2……	Free	kg and m^2
5603.13.00	Weighing more than 70 g/m^2 but not more than 150 g/m^2……..	Free	kg and m^2
5603.14.00	Weighing more than 150 g/m^2……	Free	kg and m^2
	Other:		
5603.91.00	Weighing not more than 25 g/m^2……	Free	kg and m^2
5603.92.00	Weighing more than 25 g/m^2 but not more than 70 g/m^2……	Free	kg and m^2
5603.93.00	Weighing more than 70 g/m^2 but not more than 150 g/m^2……..	Free	kg and m^2
5603.94.00	Weighing more than 150 g/m^2……	Free	kg and m^2
56.04	**Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 54.04 or 5405.00.00, impregnated, coated, covered or sheathed with rubber or plastics.**		
5604.10.00	Rubber thread and cord, textile covered……...	Free	kg and m^3
5604.90.00	Other……	Free	kg and m^3
5605.00.00	**Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 54.04 or 5405.00.00, combined with metal in the form of thread, strip or powder or covered with metal……**	Free	kg and m^3

CHAPTER 56 - *Continued*
WADDING, FELT AND NONWOVENS; SPECIAL YARNS;
TWINE, CORDAGE, ROPES AND CABLES AND
ARTICLES THEREOF - *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
5606.00.00	**Gimped yarn, and strip and the like of heading 54.04 or 5405.00.00, gimped (other than those of heading 5605.00.00 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn……**	Free	kg and m^3
56.07	**Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics.**		
	Of sisal or other textile fibres of the genus *Agave*:		
5607.21.00	Binder or baler twine……	15%	kg and m^3
5607.29.00	Other:		
5607.29.10	Other twine and ropes……	15%	kg and m^3
5607.29.90	Other……	Free	kg and m^3
	Of polyethylene or polypropylene:		
5607.41.00	Binder or baler twine……	15%	kg and m^3
5607.49.00	Other:		
5607.49.10	Twine and ropes……	15%	kg and m^3
5607.49.90	Other……	Free	kg and m^3
5607.50.00	Of other synthetic fibres:		
5607.50.10	Twine and ropes……	15%	kg and m^3
5607.50.90	Other……	Free	kg and m^3
5607.90.00	Other:		
5607.90.10	Of jute……	15%	kg and m^3
5607.90.90	Other……	Free	kg and m^3
56.08	**Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials.**		
	Of man-made textile materials:		
5608.11.00	Made up fishing nets……	Free	kg and m^3
5608.19.00	Other:		
5608.19.10	Net shopping bags……	20%	kg and m^3
5608.19.90	Other……	Free	kg and m^3

CHAPTER 56 - *Continued*
WADDING, FELT AND NONWOVENS; SPECIAL YARNS;
TWINE, CORDAGE, ROPES AND CABLES AND
ARTICLES THEREOF - *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
5608.90.00	Other:		
5608.90.10	Made up fishing nets.....	Free	kg and m^3
5608.90.20	Net shopping bags.....	20%	kg and m^3
5608.90.90	Other.....	Free	kg and m^3
5609.00.00	**Articles of yarn, strip or the like of heading 54.04 or 5405.00.00, twine, cordage, rope or cables, not elsewhere specified or included.....**	20%	kg and m^3

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CHAPTER 57

CARPETS AND OTHER TEXTILE FLOOR COVERINGS

Notes.

1. For the purposes of this Chapter, the term "carpets and other textile floor coverings" means floor coverings in which textile materials serve as the exposed surface of the article when in use and includes articles having the characteristics of textile floor coverings but intended for use for other purposes.

2. This Chapter does not cover floor covering underlays.

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CHAPTER 57- *Continued*
CARPETS AND OTHER TEXTILE FLOOR COVERINGS- *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
57.01	**Carpets and other textile floor coverings, knotted, whether or not made up.**		
5701.10.00	Of wool or fine animal hair.....	20%	kg and m^2
5701.90.00	Of other textile materials.....	20%	kg and m^2
57.02	**Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs.**		
5702.10.00	"Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs.....	20%	kg and m^2
5702.20.00	Floor coverings of coconut fibres (coir).....	20%	kg and m^2
	Other, of pile construction, not made up:		
5702.31.00	Of wool or fine animal hair.....	20%	kg and m^2
5702.32.00	Of man-made textile materials.....	20%	kg and m^2
5702.39.00	Of other textile materials.....	20%	kg and m^2
	Other, of pile construction, made up:		
5702.41.00	Of wool or fine animal hair.....	20%	kg and m^2
5702.42.00	Of man-made textile materials.....	20%	kg and m^2
5702.49.00	Of other textile materials.....	20%	kg and m^2
5702.50.00	Other, not of pile construction, not made up.....	20%	kg and m^2
	Other, not of pile construction, made up		
5702.91.00	Of wool or fine animal hair.....	20%	kg and m^2
5702.92.00	Of man-made textile materials.....	20%	kg and m^2
5702.99.00	Of other textile materials.....	20%	kg and m^2
57.03	**Carpets and other textile floor coverings, tufted, whether or not made up.**		
5703.10.00	Of wool or fine animal hair.....	20%	kg and m^2
5703.20.00	Of nylon or other polyamides.....	20%	kg and m^2
5703.30.00	Of other man-made textile materials.....	20%	kg and m^2
5703.90.00	Of other textile materials.....	20%	kg and m^2
57.04	**Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up.**		

CHAPTER 57- *Continued*
CARPETS AND OTHER TEXTILE FLOOR COVERINGS- *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
5704.10.00	Tiles, having a maximum surface area of 0.3 m^2..	20%	kg and m^2
5704.90.00	Other……..	20%	kg and m^2
5705.00.00	**Other carpets and other textile floor coverings, whether or not made up……...**	20%	kg and m^2

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CHAPTER 58

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

Notes.

1. This Chapter does not apply to textile fabrics referred to in Note 1 to Chapter 59, impregnated, coated, covered or laminated, or to other goods of Chapter 59.

2. Heading 58.01 also includes woven weft pile fabrics which have not yet had the floats cut, at which stage they have no pile standing up.

3. For the purposes of heading 5803.00.00 "gauze" means a fabric with a warp composed wholly or in part of standing or ground threads and crossing or doup threads which cross the standing or ground threads making a half turn, a complete turn or more to form loops through which weft threads pass.

4. Heading 58.04 does not apply to knotted net fabrics of twine, cordage or rope, of heading 56.08.

5. For the purposes of heading 58.06, the expression "narrow woven fabrics" means:

   (a) Woven fabrics of a width not exceeding 30 cm, whether woven as such or cut from wider pieces, provided with selvedges (woven, gummed or otherwise made) on both edges;

   (b) Tubular woven fabrics of a flattened width not exceeding 30 cm; and

   (c) Bias binding with folded edges, of a width when unfolded not exceeding 30 cm.

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

6. In heading 58.10, the expression "embroidery" means, *inter alia*, embroidery with metal or glass thread on a visible ground of textile fabric, and sewn appliqué work of sequins, beads or ornamental motifs of textile or other materials. The heading does not apply to needlework tapestry (heading 5805.00.00).

7. In addition to the products of heading 5809.00.00, this Chapter also includes articles made of metal thread and of a kind used in apparel, as furnishing fabrics or for similar purposes.

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CHAPTER 58 - *Continued*
SPECIAL WOVEN FABRICS; TUFTED TEXTILE FABRICS;
LACE; TAPESTRIES; TRIMMINGS; EMBROIDERY – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
58.01	**Woven pile fabrics and chenille fabrics, other than fabrics of heading 58.02 or 58.06.**		
5801.10.00	Of wool or fine animal hair.....	Free	kg and m^2
	Of cotton:		
5801.21.00	Uncut weft pile fabrics.....	Free	kg and m^2
5801.22.00	Cut corduroy.....	Free	kg and m^2
5801.23.00	Other weft pile fabrics.....	Free	kg and m^2
5801.24.00	Warp pile fabrics, épinglé (uncut).....	Free	kg and m^2
5801.25.00	Warp pile fabrics, cut.....	Free	kg and m^2
5801.26.00	Chenille fabrics.....	Free	kg and m^2
	Of man-made fibres:		
5801.31.00	Uncut weft pile fabrics.....	Free	kg and m^2
5801.32.00	Cut corduroy.....	Free	kg and m^2
5801.33.00	Other weft pile fabrics.....	Free	kg and m^2
5801.34.00	Warp pile fabrics, épinglé (uncut).....	Free	kg and m^2
5801.35.00	Warp pile fabrics, cut.....	Free	kg and m^2
5801.36.00	Chenille fabrics.....	Free	kg and m^2
5801.90.00	Of other textile materials.....	Free	kg and m^2
58.02	**Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading 58.06; tufted textile fabrics, other than products of heading 57.03.**		
	Terry towelling and similar woven terry fabrics, of cotton:		
5802.11.00	Unbleached.....	Free	kg and m^2
5802.19.00	Other.....	Free	kg and m^2
5802.20.00	Terry towelling and similar woven terry fabrics, of other textile materials.....	Free	kg and m^2
5802.30.00	Tufted textile fabrics.....	Free	kg and m^2
5803.00.00	**Gauze, other than narrow fabrics of heading 58.06.....**	Free	kg and m^2

CHAPTER 58 - *Continued*
SPECIAL WOVEN FABRICS; TUFTED TEXTILE FABRICS;
LACE; TAPESTRIES; TRIMMINGS; EMBROIDERY – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
58.04	**Tulles and other net fabrics, not including woven, knitted or crotcheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of headings 60.02 to 60.06.**		
5804.10.00	Tulles and other net fabrics.....	Free	kg and m^2
	Mechanically made lace:		
5804.21.00	Of man-made fibres.....	Free	kg
5804.29.00	Of other textile materials.....	Free	kg
5804.30.00	Hand-made lace.....	Free	kg
5805.00.00	**Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up.....**	Free	kg and m^2
58.06	**Narrow woven fabrics, other than goods of heading 58.07; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs).**		
5806.10.00	Woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics.....	Free	kg and m^2
5806.20.00	Other woven fabrics, containing by weight 5% or more of elastomeric yarn or rubber thread.....	Free	kg and m^2
	Other woven fabrics:		
5806.31.00	Of cotton.....	Free	kg and m^2
5806.32.00	Of man-made fibres.....	Free	kg and m^2
5806.39.00	Of other textile materials.....	Free	kg and m^2
5806.40.00	Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs).....	Free	kg and m^2
58.07	**Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered.**		
5807.10.00	Woven.....	15%	kg

CHAPTER 58 - *Continued*
SPECIAL WOVEN FABRICS; TUFTED TEXTILE FABRICS;
LACE; TAPESTRIES; TRIMMINGS; EMBROIDERY – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
5807.90.00	Other……	15%	kg
58.08	**Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles.**		
5808.10.00	Braids in the piece……	Free	kg
5808.90.00	Other……	Free	kg
5809.00.00	**Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 5605.00.00, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included……**	Free	kg and m^2
58.10	**Embroidery in the piece, in strips or in motifs.**		
5810.10.00	Embroidery without visible ground……..	Free	kg
	Other embroidery:		
5810.91.00	Of cotton……..	Free	kg
5810.92.00	Of man-made fibres……..	Free	kg
5810.99.00	Of other textile materials……..……	Free	kg
5811.00.00	**Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading 58.10……**	Free	kg and m^2

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CHAPTER 59

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

Notes.

1. Except where the context otherwise requires, for the purposes of this Chapter the expression "textile fabrics" applies only to the woven fabrics of Chapters 50 to 55 and headings 5803.00.00 and 58.06, the braids and ornamental trimmings in the piece of heading 58.08 and the knitted or crocheted fabrics of headings 60.02 to 60.06.

2. Heading 59.03 applies to:

   (a) Textile fabrics, impregnated, coated, covered or laminated with plastics, whatever the weight per square metre and whatever the nature of the plastic material (compact or cellular), other than:

      (1) Fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55, 58 or 60); for the purpose of this provision, no account should be taken of any resulting change of colour;

      (2) Products which cannot, without fracturing, be bent manually around a cylinder of a diameter of 7 mm, at a temperature between 15°C and 30°C (usually Chapter 39);

      (3) Products in which the textile fabric is either completely embedded in plastics or entirely coated or covered on both sides with such material, provided that such coating or covering can be seen with the naked eye with no account being taken of any resulting change of colour (Chapter 39);

      (4) Fabrics partially coated or partially covered with plastics and bearing designs resulting from these treatments (usually Chapters 50 to 55, 58 or 60);

      (5) Plates, sheets or strip of cellular plastics, combined with textile fabric, where the textile fabric is present merely for reinforcing purposes (Chapter 39); or

      (6) Textile products of heading 5811.00.00;

   (b) Fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with plastics, of heading 56.04;

3. For the purposes of heading 5905.00.00, the expression "textile wall coverings" applies to products in rolls, of a width of not less than 45 cm, suitable for wall or ceiling decoration,

consisting of a textile surface which has been fixed on a backing or has been treated on the back (impregnated or coated to permit pasting).

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

4. For the purposes of heading 59.06, the expression "rubberised textile fabrics" means:

(a) Textile fabrics impregnated, coated, covered or laminated with rubber,

(i) Weighing not more than 1,500 g/m^2; or

(ii) Weighing more than 1,500 g/m^2 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 5811.00.00

5. Heading 5907.00.00 does not apply to:

(a) Fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55, 58 or 60); for the purpose of this provision, no account should be taken of any resulting change of colour;

(b) Fabrics painted with designs (other than painted canvas being theatrical scenery, studio back-cloths or the like);

(c) Fabrics partially covered with flock, dust, powdered cork or the like and bearing designs resulting from these treatments; however, imitation pile fabrics remain classified in this heading;

(d) Fabrics finished with normal dressings having a basis of amylaceous or similar substances;

(e) Wood veneered on a backing of textile fabrics (heading 44.08);

(f) Natural or artificial abrasive powder or grain, on a backing of textile fabrics (heading 68.05);

(g) Agglomerated or reconstituted mica, on a backing of textile fabrics (heading 68.14); or

(h) Metal foil on a backing of textile fabrics (generally Section XIV or XV).

6. Heading 5910.00.00 does not apply to:

(a) Transmission or conveyor belting, of textile material, of a thickness of less than 3 mm; or

(b) Transmission or conveyor belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber (heading 40.10).

7. Heading 59.11 applies to the following goods, which do not fall in any other heading of Section XI:

(a) Textile products in the piece, cut to length or simply cut to rectangular (including square) shape (other than those having the character of the products of headings 5908.00.00 to 5910.00.00), the following only:

(i) Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams);

(ii) Bolting cloth;

(iii) Straining cloth of a kind used in oil presses or the like, of textile material or of human hair;

(iv) Flat woven textile fabrics with multiple warp or weft, whether or not felted, impregnated or coated, of a kind used in machinery or for other technical purposes;

(v) Textile fabrics reinforced with metal, of a kind used for technical purposes;

(vi) Cords, braids and the like, whether or not coated, impregnated or reinforced with metal, of a kind used in industry as packing or lubricating materials;

(b) Textile articles (other than those of headings 5908.00.00 to 5910.00.00) 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).

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CHAPTER 59 - *Continued*
IMPREGNATED, COATED, COVERED OR LAMINATED TEXTILE FABRICS; TEXTILE ARTICLES OF A KIND SUITABLE FOR INDUSTRIAL USE - *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
59.01	**Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations.**		
5901.10.00	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like.....	Free	kg
5901.90.00	Other.....	Free	kg
59.02	**Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon.**		
5902.10.00	Of nylon or other polyamides.....	Free	kg
5902.20.00	Of polyesters.....	Free	kg
5902.90.00	Other.....	Free	kg
59.03	**Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 59.02.**		
5903.10.00	With poly (vinyl chloride).....	Free	kg
5903.20.00	With polyurethane.....	Free	kg
5903.90.00	Other.....	Free	kg
59.04	**Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape.**		
5904.10.00	Linoleum.....	20%	kg and m^2

CHAPTER 59 - *Continued*
IMPREGNATED, COATED, COVERED OR LAMINATED TEXTILE FABRICS; TEXTILE ARTICLES OF A KIND SUITABLE FOR INDUSTRIAL USE - *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
5904.90.00	Other……..	20%	kg and m^2
5905.00.00	**Textile wall coverings……...**	Free	kg and m^2
59.06	**Rubberised textile fabrics, other than those of heading 59.02.**		
5906.10.00	Adhesive tape of a width not exceeding 20 cm….	Free	kg
	Other:		
5906.91.00	Knitted or crocheted……	Free	kg and m^2
5906.99.00	Other……	Free	kg
5907.00.00	**Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like……**	Free	kg
5908.00.00	**Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated……..**	Free	kg
5909.00.00	**Textile hose piping and similar textile tubing, with or without lining, armour or accessories of other materials……..**	Free	kg
5910.00.00	**Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material…….**	Free	kg

CHAPTER 59 - *Continued*
IMPREGNATED, COATED, COVERED OR LAMINATED TEXTILE FABRICS; TEXTILE ARTICLES OF A KIND SUITABLE FOR INDUSTRIAL USE - *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
59.11	**Textile products and articles, for technical uses, specified in Note 7 to this Chapter.**		
5911.10.00	Textile fabrics, felt and felt-lined woven 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)..	Free	kg
5911.20.00	Bolting cloth, whether or not made up……..	Free	kg
	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):		
5911.31.00	Weighing less than 650 g/m^2……	Free	kg
5911.32.00	Weighing 650 g/m^2 or more……	Free	kg
5911.40.00	Straining cloth of a kind used in oil presses or the like, including that of human hair……	Free	kg
5911.90.00	Other……..	Free	kg

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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.

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CHAPTER 60 - *Continued*
KNITTED OR CROCHETED FABRICS - *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
60.01	**Pile fabrics, including "long pile" fabrics and terry fabrics, knitted or crocheted.**		
6001.10.00	"Long pile" fabrics……	Free	kg and m^2
	Looped pile fabrics:		
6001.21.00	Of cotton……..	Free	kg and m^2
6001.22.00	Of man-made fibres……..	Free	kg and m^2
6001.29.00	Of other textile materials……..	Free	kg and m^2
	Other:		
6001.91.00	Of cotton……..	Free	kg and m^2
6001.92.00	Of man-made fibres……..	Free	kg and m^2
6001.99.00	Of other textile materials……..	Free	kg and m^2
60.02	**Knitted or crocheted fabrics of a width not exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread, other than those of heading 60.01.**		
6002.40.00	Containing by weight 5% or more of elastomeric yarn but not containing rubber thread	Free	kg and m^2
6002.90.00	Other……..	Free	kg and m^2
60.03	**Knitted or crocheted fabrics of a width not exceeding 30 cm, other than those of heading 60.01 or 60.02.**		
6003.10.00	Of wool or fine animal hair……..	Free	kg and m^2
6003.20.00	Of cotton……	Free	kg and m^2
6003.30.00	Of synthetic fibres……	Free	kg and m^2
6003.40.00	Of artificial fibres……..	Free	kg and m^2
6003.90.00	Other……..	Free	kg and m^2
60.04	**Knitted or crocheted fabrics of a width exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread, other than those of heading 60.01.**		

CHAPTER 60 - *Continued*
KNITTED OR CROCHETED FABRICS - *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
6004.10.00	Containing by weight 5% or more of elastomeric yarn but not containing rubber thread.....	Free	kg and m^2
6004.90.00	Other.....	Free	kg and m^2
60.05	**Warp knit fabrics (including those made on galloon knitting machines), other than those of headings 60.01 to 60.04.**		
	Of cotton:		
6005.21.00	Unbleached or bleached.....	Free	kg and m^2
6005.22.00	Dyed.....	Free	kg and m^2
6005.23.00	Of yarns of different colours.....	Free	kg and m^2
6005.24.00	Printed.....	Free	kg and m^2
	Of synthetic fibres:		
6005.31.00	Unbleached or bleached.....	Free	kg and m^2
6005.32.00	Dyed.....	Free	kg and m^2
6005.33.00	Of yarns of different colours.....	Free	kg and m^2
6005.34.00	Printed.....	Free	kg and m^2
	Of artificial fibres:		
6005.41.00	Unbleached or bleached.....	Free	kg and m^2
6005.42.00	Dyed.....	Free	kg and m^2
6005.43.00	Of yarns of different colours.....	Free	kg and m^2
6005.44.00	Printed.....	Free	kg and m^2
6005.90.00	Other.....	Free	kg and m^2
60.06	**Other knitted or crocheted fabrics.**		
6006.10.00	Of wool or fine animal hair.....	Free	kg and m^2
	Of cotton:		
6006.21.00	Unbleached or bleached.....	Free	kg and m^2
6006.22.00	Dyed.....	Free	kg and m^2
6006.23.00	Of yarns of different colours.....	Free	kg and m^2
6006.24.00	Printed.....	Free	kg and m^2
	Of synthetic fibres:		
6006.31.00	Unbleached or bleached.....	Free	kg and m^2
6006.32.00	Dyed.....	Free	kg and m^2
6006.33.00	Of yarns of different colours.....	Free	kg and m^2
6006.34.00	Printed.....	Free	kg and m^2

CHAPTER 60 - *Continued*
KNITTED OR CROCHETED FABRICS - *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
	Of artificial fibres:		
6006.41.00	Unbleached or bleached.....	Free	kg and m^2
6006.42.00	Dyed.....	Free	kg and m^2
6006.43.00	Of yarns of different colours.....	Free	kg and m^2
6006.44.00	Printed.....	Free	kg and m^2
6006.90.00	Other.....	Free	kg and m^2

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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 6309.00.00; or

   (c) Orthopaedic appliances, surgical belts, trusses or the like (heading 90.21).

3. For the purposes of headings 61.03 and 61.04:

   (a) The term "suit" means a set of garments composed of two or three pieces made up, in respect of their outer surface, in identical fabric and comprising:

   - one suit coat or jacket the outer shell of which, exclusive of sleeves, consists of four or more panels, designed to cover the upper part of the body, possibly with a tailored waistcoat in addition whose front is made from the same fabric as the outer surface of the other components of the set and whose back is made from the same fabric as the lining of the suit coat or jacket; and

   - one garment designed to cover the lower part of the body and consisting of trousers, breeches or shorts (other than swimwear), a skirt or a divided skirt, having neither braces nor bibs.

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

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

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

- morning dress, comprising a plain jacket (cutaway) with rounded tails hanging well down at the back and striped trousers;

- evening dress (tailcoat), generally made of black fabric, the jacket of which is relatively short at the front, does not close and has narrow skirts cut in at the hips and hanging down behind;

- dinner jacket suits, in which the jacket is similar in style to an ordinary jacket (though perhaps revealing more of the shirt front), but has shiny silk or imitation silk lapels.

(b) The term "ensemble" means a set of garments (other than suits and articles of heading 6l.07, 61.08 or 61.09), composed of several pieces made up in identical fabric, put up for retail sale, and comprising:

- one garment designed to cover the upper part of the body, with the exception of pullovers which may form a second upper garment in the sole context of twin sets, and of waistcoats which may also form a second upper garment, and

- one or two different garments, designed to cover the lower part of the body and consisting of trousers, bib and brace overalls, breeches, shorts (other than swimwear), a skirt or a divided skirt.

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

4. Headings 61.05 and 61.06 do not cover garments with pockets below the waist, with a ribbed waistband or other means of tightening at the bottom of the garment, or garments having an average of less than 10 stitches per linear centimetre in each direction counted on an area measuring at least 10 cm x 10 cm. Heading 61.05 does not cover sleeveless garments.

5. Heading 61.09 does not cover garments with a drawstring, ribbed waistband or other means of tightening at the bottom of the garment.

6. For the purposes of heading 61.11:

(a) The expression "babies' garments and clothing accessories" means articles for young children of a body height not exceeding 86 cm; it also covers babies' napkins;

(b) Articles which are, *prima facie*, classifiable both in heading 61.11 and in other headings of this Chapter are to be classified in heading 61.11.

7. For the purposes of heading 61.12, "ski suits" means garments or sets of garments which, by their general appearance and texture, are identifiable as intended to be worn principally for skiing (cross-country or alpine). They consist either of:

(a) a "ski overall", that is, a one-piece garment designed to cover the upper and the lower parts of the body; in addition to sleeves and a collar the ski overall may have pockets or footstraps; or

(b) a "ski ensemble", that is, a set of garments composed of two or three pieces, put up for retail sale and comprising:

- one garment such as an anorak, wind-cheater, wind-jacket or similar article, closed by a slide fastener (zipper), possibly with a waistcoat in addition, and

- one pair of trousers whether or not extending above waist-level, one pair of breeches or one bib and brace overall.

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

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

8. Garments which are, *prima facie*, classifiable both in heading 6113.00.00 and in other headings of this Chapter, excluding heading 61.11, are to be classified in heading 6113.00.00.

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.

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CHAPTER 61 - *Continued*
ARTICLES OF APPAREL AND CLOTHING ACCESSORIES,
KNITTED OR CROCHETED - *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
61.01	**Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.03.**		
6101.20.00	Of cotton.....	20%	kg and u
6101.30.00	Of man-made fibres.....	20%	kg and u
6101.90.00	Of other textile materials.....	20%	kg and 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.**		
6102.10.00	Of wool or fine animal hair.....	20%	kg and u
6102.20.00	Of cotton.....	20%	kg and u
6102.30.00	Of man-made fibres.....	20%	kg and u
6102.90.00	Of other textile materials.....	20%	kg and u
61.03	**Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.**		
6103.10.00	Suits:		
6103.10.10	Shirt-jac suits.....	20%	kg and u
6103.10.90	Other.....	20%	kg and u
	Ensembles :		
6103.22.00	Of cotton.....	20%	kg and u
6103.23.00	Of synthetic fibres.....	20%	kg and u
6103.29.00	Of other textile materials.....	20%	kg and u
	Jackets and blazers:		
6103.31.00	Of wool or fine animal hair:		
6103.31.10	Shirt-jac or shirt-jac suits.....	20%	kg and u
6103.31.90	Other.....	20%	kg and u

CHAPTER 61 - *Continued*
ARTICLES OF APPAREL AND CLOTHING ACCESSORIES,
KNITTED OR CROCHETED - *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
6103.32.00	Of cotton:		
6103.32.10	Shirt-jac suits.....	20%	kg and u
6103.32.90	Other.....	20%	kg and u
6103.33.00	Of synthetic fibres:		
6103.33.10	Shirt-jac suits.....	20%	kg and u
6103.33.90	Other.....	20%	kg and u
6103.39.00	Of other textile materials:		
6103.39.10	Shirt-jacs.....	20%	kg and u
6103.39.90	Other.....	20%	kg and u
	Trousers, bib and brace overalls, breeches and shorts:		
6103.41.00	Of wool or fine animal hair:		
6103.41.10	Trousers and shorts.....	20%	kg and u
6103.41.90	Other.....	20%	kg and u
6103.42.00	Of cotton:		
6103.42.10	Trousers and shorts.....	20%	kg and u
6103.42.90	Other.....	20%	kg and u
6103.43.00	Of synthetic fibres:		
6103.43.10	Trousers and shorts.....	20%	kg and u
6103.43.90	Other.....	20%	kg and u
6103.49.00	Of other textile materials:		
6103.49.10	Trousers and shorts.....	20%	kg and u
6103.49.90	Other.....	20%	kg and u
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:		
6104.13.00	Of synthetic fibres.....	20%	kg and u
6104.19.00	Of other textile materials.....	20%	kg and u
	Ensembles:		
6104.22.00	Of cotton.....	20%	kg and u
6104.23.00	Of synthetic fibres.....	20%	kg and u
6104.29.00	Of other textile materials.....	20%	kg and u

CHAPTER 61 - *Continued*
ARTICLES OF APPAREL AND CLOTHING ACCESSORIES,
KNITTED OR CROCHETED - *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
	Jackets and blazers:		
6104.31.00	Of wool or fine animal hair.....	20%	kg and u
6104.32.00	Of cotton.....	20%	kg and u
6104.33.00	Of synthetic fibres.....	20%	kg and u
6104.39.00	Of other textile materials.....	20%	kg and u
	Dresses:		
6104.41.00	Of wool or fine animal hair.....	20%	kg and u
6104.42.00	Of cotton.....	20%	kg and u
6104.43.00	Of synthetic fibres.....	20%	kg and u
6104.44.00	Of artificial fibres.....	20%	kg and u
6104.49.00	Of other textile materials.....	20%	kg and u
	Skirts and divided skirts:		
6104.51.00	Of wool or fine animal hair.....	20%	kg and u
6104.52.00	Of cotton.....	20%	kg and u
6104.53.00	Of synthetic fibres.....	20%	kg and u
6104.59.00	Of other textile materials.....	20%	kg and u
	Trousers, bib and brace overalls, breeches and shorts:		
6104.61.00	Of wool or fine animal hair.....	20%	kg and u
6104.62.00	Of cotton.....	20%	kg and u
6104.63.00	Of synthetic fibres.....	20%	kg and u
6104.69.00	Of other textile materials.....	20%	kg and u
61.05	**Men's or boys' shirts, knitted or crocheted.**		
6105.10.00	Of cotton.....	20%	kg and u
6105.20.00	Of man-made fibres.....	20%	kg and u
6105.90.00	Of other textile materials.....	20%	kg and u
61.06	**Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted.**		
6106.10.00	Of cotton:		
6106.10.10	Blouses and shirt-blouses.....	20%	kg and u
6106.10.20	Shirts.....	20%	kg and u
6106.20.00	Of man-made fibres:		
6106.20.10	Blouses and shirt-blouses.....	20%	kg and u
6106.20.20	Shirts.....	20%	kg and u

CHAPTER 61 - *Continued*
ARTICLES OF APPAREL AND CLOTHING ACCESSORIES,
KNITTED OR CROCHETED - *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
6106.90.00	Of other textile materials:		
6106.90.10	Blouses and shirt-blouses……..	20%	kg and u
6106.90.20	Shirts……..	20%	kg and u
61.07	**Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted.**		
	Underpants and briefs:		
6107.11.00	Of cotton……	20%	kg and u
6107.12.00	Of man-made fibres……..	20%	kg and u
6107.19.00	Of other textile materials……..	20%	kg and u
	Nightshirts and pyjamas:		
6107.21.00	Of cotton……	20%	kg and u
6107.22.00	Of man-made fibres……..	20%	kg and u
6107.29.00	Of other textile materials……..	20%	kg and u
	Other:		
6107.91.00	Of cotton……	20%	kg and u
6107.99.00	Of other textile materials……..	20%	kg and u
61.08	**Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles, knitted or crocheted.**		
	Slips and petticoats:		
6108.11.00	Of man-made fibres……..	20%	kg and u
6108.19.00	Of other textile materials……..	20%	kg and u
	Briefs and panties:		
6108.21.00	Of cotton……	20%	kg and u
6108.22.00	Of man-made fibres……..	20%	kg and u
6108.29.00	Of other textile materials……..	20%	kg and u
	Nightdresses and pyjamas:		
6108.31.00	Of cotton……	20%	kg and u
6108.32.00	Of man-made fibres……..	20%	kg and u
6108.39.00	Of other textile materials……..	20%	kg and u

CHAPTER 61 - *Continued*
ARTICLES OF APPAREL AND CLOTHING ACCESSORIES,
KNITTED OR CROCHETED - *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
	Other:		
6108.91.00	Of cotton:		
6108.91.10	Undergarments.....	20%	kg and u
6108.91.90	Other.....	20%	kg and u
6108.92.00	Of man-made fibres:		
6108.92.10	Undergarments.....	20%	kg and u
6108.92.90	Other.....	20%	kg and u
6108.99.00	Of other textile materials:		
6108.99.10	Undergarments.....	20%	kg and u
6108.99.90	Other.....	20%	kg and u
61.09	**T-shirts, singlets and other vests, knitted or crocheted.**		
6109.10.00	Of cotton:		
6109.10.10	T-shirts.....	20%	kg and u
6109.10.20	Singlets and other vests.....	20%	kg and u
6109.90.00	Of other textile materials:		
6109.90.10	T-shirts.....	20%	kg and u
6109.90.20	Singlets and other vests.....	20%	kg and u
61.10	**Jerseys, pullovers, cardigans, waist-coats and similar articles, knitted or crocheted.**		
	Of wool or fine animal hair:		
6110.11.00	Of wool.....	20%	kg and u
6110.12.00	Of Kashmir (cashmere) goats.....	20%	kg and u
6110.19.00	Other.....	20%	kg and u
6110.20.00	Of cotton.....	20%	kg and u
6110.30.00	Of man-made fibres.....	20%	kg and u
6110.90.00	Of other textile materials.....	20%	kg and u
61.11	**Babies' garments and clothing accessories, knitted or crocheted.**		
6111.20.00	Of cotton:		

CHAPTER 61 - *Continued*
ARTICLES OF APPAREL AND CLOTHING ACCESSORIES,
KNITTED OR CROCHETED - *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
6111.20.10	Babies' suits, dresses, skirts, trousers, shirts, shorts and blouses……..	20%	kg and u
6111.20.90	Other……..	20%	kg and u
6111.30.00	Of synthetic fibres:		
6111.30.10	Babies' suits, dresses, skirts, trousers, shirts, shorts and blouses……..	20%	kg and u
6111.30.90	Other……..	20%	kg and u
6111.90.00	Of other textile materials:		
6111.90.10	Babies' suits, dresses, skirts, trousers, shirts, shorts and blouses……..	20%	kg and u
6111.90.90	Other……..	20%	kg and u
61.12	**Track suits, ski suits and swimwear, knitted or crocheted.**		
	Track suits:		
6112.11.00	Of cotton……	20%	kg and u
6112.12.00	Of synthetic fibres……	20%	kg and u
6112.19.00	Of other textile materials……...	20%	kg and u
6112.20.00	Ski suits……	20%	kg and u
	Men's or boys' swimwear:		
6112.31.00	Of synthetic fibres……	20%	kg and u
6112.39.00	Of other textile materials……...	20%	kg and u
	Women's or girls' swimwear:		
6112.41.00	Of synthetic fibres……	20%	kg and u
6112.49.00	Of other textile materials……...	20%	kg and u
6113.00.00	**Garments, made up of knitted or crocheted fabrics of heading 59.03, 59.06 or 5907.00.00….**	20%	kg and u
61.14	**Other garments, knitted or crocheted.**		
6114.20.00	Of cotton……	20%	kg and u
6114.30.00	Of man-made fibres……	20%	kg and u
6114.90.00	Of other textile materials……	20%	kg and u

CHAPTER 61 - *Continued*
ARTICLES OF APPAREL AND CLOTHING ACCESSORIES,
KNITTED OR CROCHETED - *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
61.15	**Panty hose, tights, stockings, socks and other hosiery, including graduated compression hosiery (for example, stockings for varicose veins) and footwear without applied soles, knitted or crocheted.**		
6115.10.00	Graduated compression hosiery (for example, stockings for varicose veins)……..	20%	kg and 2u
	Other panty hose and tights:		
6115.21.00	Of synthetic fibres, measuring per single yarn less than 67 decitex……..	20%	kg and 2u
6115.22.00	Of synthetic fibres, measuring per single yarn 67 decitex or more……..	20%	kg and 2u
6115.29.00	Of other textile materials……..	20%	kg and 2u
6115.30.00	Other women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex……	20%	kg and 2u
	Other:		
6115.94.00	Of wool or fine animal hair:		
6115.94.10	Socks and ankle-socks……..	20%	kg and 2u
6115.94.90	Other……	20%	kg and 2u
6115.95.00	Of cotton:		
6115.95.10	Socks and ankle-socks……..	20%	kg and 2u
6115.95.90	Other……	20%	kg and 2u
6115.96.00	Of synthetic fibres:		
6115.96.10	Socks and ankle-socks……..	20%	kg and 2u
6115.96.90	Other……	20%	kg and 2u
6115.99.00	Of other textile materials:		
6115.99.10	Socks and ankle-socks……..	20%	kg and 2u
6115.99.90	Other……	20%	kg and 2u
61.16	**Gloves, mittens and mitts, knitted or crocheted.**		
6116.10.00	Impregnated, coated or covered with plastics or rubber……	20%	kg and 2u
	Other:		
6116.91.00	Of wool or fine animal hair……..	20%	kg and 2u

CHAPTER 61 - *Continued*
ARTICLES OF APPAREL AND CLOTHING ACCESSORIES,
KNITTED OR CROCHETED - *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
6116.92.00	Of cotton……	20%	kg and 2u
6116.93.00	Of synthetic fibres……	20%	kg and 2u
6116.99.00	Of other textile materials……..	20%	kg and 2u
61.17	**Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories.**		
6117.10.00	Shawls, scarves, mufflers, mantillas, veils and the like……	20%	kg and u
6117.80.00	Other accessories:		
6117.80.10	Ties, bow ties and cravats……..	20%	kg and u
6117.80.90	Other ……..……..….	20%	kg and u
6117.90.00	Parts……	Free	kg and u

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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 6309.00.00; or

   (b) Orthopaedic appliances, surgical belts, trusses or the like (heading 90.21).

3. For the purposes of headings 62.03 and 62.04:

   (a) The term "suit" means a set of garments composed of two or three pieces made up, in respect of their outer surface, in identical fabric and comprising:

   - one suit coat or jacket the outer shell of which, exclusive of sleeves, consists of four or more panels, designed to cover the upper part of the body, possibly with a tailored waistcoat in addition whose front is made from the same fabric as the outer surface of the other components of the set and whose back is made from the same fabric as the lining of the suit coat or jacket; and

   - one garment designed to cover the lower part of the body and consisting of trousers, breeches or shorts (other than swimwear), a skirt or a divided skirt, having neither braces nor bibs.

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

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

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

- morning dress, comprising a plain jacket (cutaway) with rounded tails hanging well down at the back and striped trousers;

- evening dress (tailcoat), generally made of black fabric, the jacket of which is relatively short at the front, does not close and has narrow skirts cut in at the hips and hanging down behind;

- dinner jacket suits, in which the jacket is similar in style to an ordinary jacket (though perhaps revealing more of the shirt front), but has shiny silk or imitation silk lapels.

(b) The term "ensemble" means a set of garments (other than suits and articles of heading 62.07 or 62.08) composed of several pieces made up in identical fabric, put up for retail sale, and comprising:

- one garment designed to cover the upper part of the body, with the exception of waistcoats which may also form a second upper garment, and

- one or two different garments, designed to cover the lower part of the body and consisting of trousers, bib and brace overalls, breeches, shorts (other than swimwear), a skirt or a divided skirt.

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

4. For the purposes of heading 62.09:

(a) The expression "babies' garments and clothing accessories" means articles for young children of a body height not exceeding 86 cm; it also covers babies' napkins;

(b) Articles which are, *prima facie*, classifiable both in heading 62.09 and in other headings of this Chapter are to be classified in heading 62.09.

5. Garments which are, *prima facie*, classifiable both in heading 62.10 and in other headings of this Chapter, excluding heading 62.09, are to be classified in heading 62.10.

6. For the purposes of heading 62.11, "ski suits" means garments or sets of garments which, by their general appearance and texture, are identifiable as intended to be worn principally for skiing (cross-country or alpine). They consist either of:

(a) a "ski overall", that is, a one-piece garment designed to cover the upper and the lower parts of the body; in addition to sleeves and a collar the ski overall may have pockets or footstraps; or

(b) a "ski ensemble", that is, a set of garments composed of two or three pieces, put up for retail sale and comprising:

- one garment such as an anorak, wind-cheater, wind-jacket or similar article, closed by a slide fastener (zipper), possibly with a waistcoat in addition, and

- one pair of trousers whether or not extending above waist-level, one pair of breeches or one bib and brace overall.

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

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

7. Scarves and articles of the scarf type, square or approximately square, of which no side exceeds 60 cm, are to be classified as handkerchiefs (heading 62.13). Handkerchiefs of which any side exceeds 60 cm are to be classified in heading 62.14.

8. Garments of this Chapter designed for left over right closure at the front shall be regarded as men's or boys' garments, and those designed for right over left closure at the front as women's or girls' garments. These provisions do not apply where the cut of the garment clearly indicates that it is designed for one or other of the sexes.

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

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

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CHAPTER 62 - *Continued*
ARTICLES OF APPAREL AND CLOTHING ACCESSORIES,
NOT KNITTED OR CROCHETED - *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
62.01	**Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.03.**		
	Overcoats, raincoats, car-coats, capes, cloaks and similar articles:		
6201.11.00	Of wool or fine animal hair……..	20%	kg and u
6201.12.00	Of cotton……...	20%	kg and u
6201.13.00	Of man-made fibres……..	20%	kg and u
6201.19.00	Of other textile materials……..	20%	kg and u
	Other:		
6201.91.00	Of wool or fine animal hair……..	20%	kg and u
6201.92.00	Of cotton……...	20%	kg and u
6201.93.00	Of man-made fibres……..	20%	kg and u
6201.99.00	Of other textile materials……..	20%	kg and 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:		
6202.11.00	Of wool or fine animal hair……..	20%	kg and u
6202.12.00	Of cotton……...	20%	kg and u
6202.13.00	Of man-made fibres……..	20%	kg and u
6202.19.00	Of other textile materials……..	20%	kg and u
	Other:		
6202.91.00	Of wool or fine animal hair……..	20%	kg and u
6202.92.00	Of cotton……...	20%	kg and u
6202.93.00	Of man-made fibres……..	20%	kg and u
6202.99.00	Of other textile materials……..	20%	kg and u
62.03	**Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).**		

CHAPTER 62 - *Continued*
ARTICLES OF APPAREL AND CLOTHING ACCESSORIES,
NOT KNITTED OR CROCHETED - *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
	Suits:		
6203.11.00	Of wool or fine animal hair:		
6203.11.10	Shirt-jac suits.....	20%	kg and u
6203.11.90	Other.....	20%	kg and u
6203.12.00	Of synthetic fibres:		
6203.12.10	Shirt-jac suits.....	20%	kg and u
6203.12.90	Other.....	20%	kg and u
6203.19.00	Of other textile materials:		
6203.19.10	Shirt-jac suits.....	20%	kg and u
6203.19.90	Other.....	20%	kg and u
	Ensembles:		
6203.22.00	Of cotton.....	20%	kg and u
6203.23.00	Of synthetic fibres.....	20%	kg and u
6203.29.00	Of other textile materials.....	20%	kg and u
	Jackets and blazers:		
6203.31.00	Of wool or fine animal hair:		
6203.31.10	Shirt-jac suits.....	20%	kg and u
6203.31.90	Other.....	20%	kg and u
6203.32.00	Of cotton:		
6203.32.10	Shirt-jac suits.....	20%	kg and u
6203.32.90	Other.....	20%	kg and u
6203.33.00	Of synthetic fibres:		
6203.33.10	Shirt-jac suits.....	20%	kg and u
6203.33.90	Other	20%	kg and u
6203.39.00	Of other textile materials:		
6203.39.10	Shirt-jac suits.....	20%	kg and u
6203.39.90	Other.....	20%	kg and u
	Trousers, bib and brace overalls, breeches and shorts:		
6203.41.00	Of wool or fine animal hair:		
6203.41.10	Trousers and shorts.....	20%	kg and u
6203.41.90	Other.....	20%	kg and u
6203.42.00	Of cotton:		
6203.42.10	Denim trousers and shorts.....	20%	kg and u
6203.42.20	Other trousers and shorts.....	20%	kg and u
6203.42.90	Other.....	20%	kg and u
6203.43.00	Of synthetic fibres:		
6203.43.10	Trousers and shorts.....	20%	kg and u

CHAPTER 62 - *Continued*
ARTICLES OF APPAREL AND CLOTHING ACCESSORIES,
NOT KNITTED OR CROCHETED - *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
6203.43.90	Other.....	20%	kg and u
6203.49.00	Of other textile materials:		
6203.49.10	Trousers and shorts.....	20%	kg and u
6203.49.90	Other.....	20%	kg and u
62.04	**Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear).**		
	Suits:		
6204.11.00	Of wool or fine animal hair.....	20%	kg and u
6204.12.00	Of cotton.....	20%	kg and u
6204.13.00	Of synthetic fibres.....	20%	kg and u
6204.19.00	Of other textile materials.....	20%	kg and u
	Ensembles:		
6204.21.00	Of wool or fine animal hair.....	20%	kg and u
6204.22.00	Of cotton.....	20%	kg and u
6204.23.00	Of synthetic fibres.....	20%	kg and u
6204.29.00	Of other textile materials.....	20%	kg and u
	Jackets and blazers:		
6204.31.00	Of wool or fine animal hair.....	20%	kg and u
6204.32.00	Of cotton.....	20%	kg and u
6204.33.00	Of synthetic fibres.....	20%	kg and u
6204.39.00	Of other textile materials.....	20%	kg and u
	Dresses:		
6204.41.00	Of wool or fine animal hair.....	20%	kg and u
6204.42.00	Of cotton.....	20%	kg and u
6204.43.00	Of synthetic fibres.....	20%	kg and u
6204.44.00	Of artificial fibres.....	20%	kg and u
6204.49.00	Of other textile materials.....	20%	kg and u
	Skirts and divided skirts:		
6204.51.00	Of wool or fine animal hair.....	20%	kg and u
6204.52.00	Of cotton.....	20%	kg and u
6204.53.00	Of synthetic fibres.....	20%	kg and u
6204.59.00	Of other textile materials.....	20%	kg and u
	Trousers, bib and brace overalls, breeches and shorts:		

CHAPTER 62 - *Continued*
ARTICLES OF APPAREL AND CLOTHING ACCESSORIES,
NOT KNITTED OR CROCHETED - *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
6204.61.00	Of wool or fine animal hair:		
6204.61.10	Trousers and shorts.....	20%	kg and u
6204.61.90	Other.....	20%	kg and u
6204.62.00	Of cotton:		
6204.62.10	Trousers and shorts.....	20%	kg and u
6204.62.90	Other.....	20%	kg and u
6204.63.00	Of synthetic fibres:		
6204.63.10	Trousers and shorts.....	20%	kg and u
6204.63.90	Other.....	20%	kg and u
6204.69.00	Of other textile materials:		
6204.69.10	Trousers and shorts.....	20%	kg and u
6204.69.90	Other.....	20%	kg and u
62.05	**Men's or boys' shirts.**		
6205.20.00	Of cotton.....	20%	kg and u
6205.30.00	Of man-made fibres.....	20%	kg and u
6205.90.00	Of other textile materials.....	20%	kg and u
62.06	**Women's or girls' blouses, shirts and shirt-blouses.**		
6206.10.00	Of silk or silk waste:		
6206.10.10	Blouses and shirt-blouses.....	20%	kg and u
6206.10.20	Shirts.....	20%	kg and u
6206.20.00	Of wool or fine animal hair:		
6206.20.10	Blouses and shirt-blouses.....	20%	kg and u
6206.20.20	Shirts.....	20%	kg and u
6206.30.00	Of cotton:		
6206.30.10	Blouses and shirt-blouses.....	20%	kg and u
6206.30.20	Shirts.....	20%	kg and u
6206.40.00	Of man-made fibres:		
6206.40.10	Blouses and shirt-blouses.....	20%	kg and u
6206.40.20	Shirts.....	20%	kg and u
6206.90.00	Of other textile materials:		
6206.90.10	Blouses and shirt-blouses.....	20%	kg and u
6206.90.20	Shirts.....	20%	kg and u

CHAPTER 62 - *Continued*
ARTICLES OF APPAREL AND CLOTHING ACCESSORIES,
NOT KNITTED OR CROCHETED - *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
62.07	**Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles.**		
	Underpants and briefs:		
6207.11.00	Of cotton.....	20%	kg and u
6207.19.00	Of other textile materials.....	20%	kg and u
	Nightshirts and pyjamas:		
6207.21.00	Of cotton.....	20%	kg and u
6207.22.00	Of man-made fibres.....	20%	kg and u
6207.29.00	Of other textile materials.....	20%	kg and u
	Other:		
6207.91.00	Of cotton:		
6207.91.10	Bathrobes, dressing gowns and similar articles...	20%	kg and u
6207.91.20	Singlets and other vests.....	20%	kg and u
6207.91.90	Other.....	20%	kg and u
6207.99.00	Of other textile materials:		
6207.99.10	Bathrobes, dressing gowns and similar articles...	20%	kg and u
6207.99.20	Singlets and other vests.....	20%	kg and u
6207.99.90	Other.....	20%	kg and u
62.08	**Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles.**		
	Slips and petticoats:		
6208.11.00	Of man-made fibres.....	20%	kg and u
6208.19.00	Of other textile materials:		
6208.19.10	Of cotton.....	20%	kg and u
6208.19.90	Other.....	20%	kg and u
	Nightdresses and pyjamas:		
6208.21.00	Of cotton.....	20%	kg and u
6208.22.00	Of man-made fibres.....	20%	kg and u
6208.29.00	Of other textile materials.....	20%	kg and u
	Other:		
6208.91.00	Of cotton:		

CHAPTER 62 - *Continued*
ARTICLES OF APPAREL AND CLOTHING ACCESSORIES,
NOT KNITTED OR CROCHETED - *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
6208.91.10	Négligés, bathrobes, dressing gowns and similar articles.....	20%	kg and u
6208.91.90	Other.....	20%	kg and u
6208.92.00	Of man-made fibres:		
6208.92.10	Négligés, bathrobes, dressing gowns and similar articles.....	20%	kg and u
6208.92.90	Other.....	20%	kg and u
6208.99.00	Of other textile materials:		
6208.99.10	Négligés, bathrobes, dressing gowns and similar articles.....	20%	kg and u
6208.99.90	Other.....	20%	kg and u
62.09	**Babies' garments and clothing accessories.**		
6209.20.00	Of cotton:		
6209.20.10	Babies' suits, dresses, skirts, trousers, shirts, shorts and blouses.....	20%	kg and u
6209.20.90	Other.....	20%	kg and u
6209.30.00	Of synthetic fibres:		
6209.30.10	Babies' suits, dresses, skirts, trousers, shirts, shorts and blouses.....	20%	kg and u
6209.30.90	Other.....	20%	kg and u
6209.90.00	Of other textile materials:		
6209.90.10	Babies' suits, dresses, skirts, trousers, shirts, shorts and blouses.....	20%	kg and u
6209.90.90	Other.....	20%	kg and u
62.10	**Garments, made up of fabrics of heading 56.02, 56.03, 59.03, 59.06 or 5907.00.00**		
6210.10.00	Of fabrics of heading No. 56.02 or 56.03.....	20%	kg and u
6210.20.00	Other garments, of the type described in subheadings 6201.11.00 to 6201.19.00.....	20%	kg and u
6210.30.00	Other garments, of the type described in subheadings 6202.11.00 to 6202.19.00.....	20%	kg and u
6210.40.00	Other men's or boys' garments.....	20%	kg and u
6210.50.00	Other women's or girls' garments.....	20%	kg and u

CHAPTER 62 - *Continued*
ARTICLES OF APPAREL AND CLOTHING ACCESSORIES,
NOT KNITTED OR CROCHETED - *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
62.11	**Track suits, ski suits and swimwear; other garments.**		
	Swimwear:		
6211.11.00	Men's or boys'.....	20%	kg and u
6211.12.00	Women's or girls'.....	20%	kg and u
6211.20.00	Ski suits.....	20%	kg and u
	Other garments, men's or boys':		
6211.32.00	Of cotton.....	20%	kg and u
6211.33.00	Of man-made fibres.....	20%	kg and u
6211.39.00	Of other textile materials.....	20%	kg and u
	Other garments, women's or girls':		
6211.41.00	Of wool or fine animal hair.....	20%	kg and u
6211.42.00	Of cotton.....	20%	kg and u
6211.43.00	Of man-made fibres.....	20%	kg and u
6211.49.00	Of other textile materials.....	20%	kg and u
62.12	**Brassiéres, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted.**		
6212.10.00	Brassiéres.....	20%	kg and u
6212.20.00	Girdles and panty-girdles.....	20%	kg and u
6212.30.00	Corselettes.....	20%	kg and u
6212.90.00	Other.....	20%	kg and u
62.13	**Handkerchiefs.**		
6213.20.00	Of cotton.....	20%	kg and u
6213.90.00	Of other textile materials.....	20%	kg and u
62.14	**Shawls, scarves, mufflers, mantillas, veils and the like.**		
6214.10.00	Of silk or silk waste.....	20%	kg and u
6214.20.00	Of wool or fine animal hair.....	20%	kg and u
6214.30.00	Of synthetic fibres.....	20%	kg and u

CHAPTER 62 - *Continued*
ARTICLES OF APPAREL AND CLOTHING ACCESSORIES,
NOT KNITTED OR CROCHETED - *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
6214.40.00	Of artificial fibres.....	20%	kg and u
6214.90.00	Of other textile materials.....	20%	kg and u
62.15	**Ties, bow ties and cravats.**		
6215.10.00	Of silk or silk waste.....	20%	kg and u
6215.20.00	Of man-made fibres.....	20%	kg and u
6215.90.00	Of other textile materials.....	20%	kg and u
6216.00	**Gloves, mittens and mitts.**		
6216.00.10	Industrial gloves.....	10%	kg and u
6216.00.90	Other.....	20%	kg and u
62.17	**Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 62.12.**		
6217.10.00	Accessories.....	20%	kg and u
6217.90.00	Parts.....	Free	kg

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CHAPTER 63

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

Notes.

1. Sub-Chapter 1 applies only to made up articles, of any textile fabric.

2. Sub-Chapter 1 does not cover:

   (a) Goods of Chapters 56 to 62; or

   (b) Worn clothing or other worn articles of heading 6309.00.00

3. Heading 6309.00.00 applies only to the following goods:

   (a) Articles of textile materials:

      (i) Clothing and clothing accessories, and parts thereof;

      (ii) Blankets and travelling rugs;

      (iii) Bed linen, table linen, toilet linen and kitchen linen;

      (iv) Furnishing articles, other than carpets of headings 57.01 to 5705.00.00 and tapestries of heading 5805.00.00;

   (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.

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

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
	I - OTHER MADE UP TEXTILE ARTICLES		
63.01	**Blankets and travelling rugs.**		
6301.10.00	Electric blankets.....	20%	kg and u
6301.20.00	Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair.....	20%	kg
6301.30.00	Blankets (other than electric blankets) and travelling rugs, of cotton.....	20%	kg
6301.40.00	Blankets (other than electric blankets) and travelling rugs, of synthetic fibres.....	20%	kg
6301.90.00	Other blankets and travelling rugs.....	20%	kg
63.02	**Bed linen, table linen, toilet linen and kitchen linen.**		
6302.10.00	Bed linen, knitted or crocheted.....	20%	kg
	Other bed linen, printed:		
6302.21.00	Of cotton.....	20%	kg
6302.22.00	Of man-made fibres.....	20%	kg
6302.29.00	Of other textile materials.....	20%	kg
	Other bed linen:		
6302.31.00	Of cotton.....	20%	kg
6302.32.00	Of man-made fibres.....	20%	kg
6302.39.00	Of other textile materials.....	20%	kg
6302.40.00	Table linen, knitted or crocheted.....	20%	kg
	Other table linen:		
6302.51.00	Of cotton.....	20%	kg
6302.53.00	Of man-made fibres.....	20%	kg
6302.59.00	Of other textile materials.....	20%	kg
6302.60.00	Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton.....	20%	kg
	Other:		
6302.91.00	Of cotton.....	20%	kg
6302.93.00	Of man-made fibres.....	20%	kg
6302.99.00	Of other textile materials.....	20%	kg

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

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
63.03	**Curtains (including drapes) and interior blinds; curtain or bed valances.**		
	Knitted or crocheted:		
6303.12.00	Of synthetic fibres:		
6303.12.10	Curtains (including drapes).....	20%	kg and u
6303.12.90	Other.....	20%	kg and u
6303.19.00	Of other textile materials:		
6303.19.10	Curtains (including drapes).....	20%	kg and u
6303.19.90	Other.....	20%	kg and u
	Other:		
6303.91.00	Of cotton.....	20%	kg and u
6303.92.00	Of synthetic fibres.....	20%	kg and u
6303.99.00	Of other textile materials.....	20%	kg and u
63.04	**Other furnishing articles, excluding those of heading 94.04.**		
	Bedspreads:		
6304.11.00	Knitted or crocheted.....	20%	kg
6304.19.00	Other.....	20%	kg
	Other:		
6304.91.00	Knitted or crocheted.....	20%	kg
6304.92.00	Not knitted or crocheted, of cotton:		
6304.92.10	Woven wall hangings.....	20%	kg
6304.92.90	Other.....	20%	kg
6304.93.00	Not knitted or crocheted, of synthetic fibres:		
6304.93.10	Woven wall hangings.....	20%	kg
6304.93.90	Other.....	20%	kg
6304.99.00	Not knitted or crocheted, of other textile materials:		
6304.99.10	Woven wall hangings.....	20%	kg
6304.99.90	Other.....	20%	kg
63.05	**Sacks and bags, of a kind used for the packing of goods.**		

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

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
6305.10.00	Of jute or of other textile bast fibres of heading 53.03……..	Free	kg and u
6305.20.00	Of cotton……	Free	kg and u
	Of man-made textile materials:		
6305.32.00	Flexible intermediate bulk containers……..	Free	kg and u
6305.33.00	Other, of polyethylene or polypropylene strip or the like……..	Free	kg and u
6305.39.00	Other……	Free	kg and u
6305.90.00	Of other textile materials……..	Free	kg and u
63.06	**Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods.**		
	Tarpaulins, awnings and sunblinds:		
6306.12.00	Of synthetic fibres:		
6306.12.10	Tarpaulins……	Free	kg
6306.12.20	Awnings……..	20%	kg
6306.12.30	Sunblinds……	20%	kg
6306.19.00	Of other textile materials:		
6306.19.10	Tarpaulins……	Free	kg
6306.19.20	Awnings……..	20%	kg
6306.19.90	Sunblinds……	20%	kg
	Tents:		
6306.22.00	Of synthetic fibres……...	20%	kg
6306.29.00	Of other textile materials……..	20%	kg
6306.30.00	Sails……..	15%	kg
6306.40.00	Pneumatic mattresses……	20%	kg
	Other:		
6306.91.00	Of cotton……..	20%	kg
6306.99.00	Of other textile materials……..	20%	kg
63.07	**Other made up articles, including dress patterns.**		

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

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
6307.10.00	Floor-cloths, dish-cloths, dusters and similar cleaning cloths……..	20%	kg
6307.20.00	Life-jackets and life-belts……	Free	kg
6307.90.00	Other:		
6307.90.10	Dress patterns, of canvas……..	Free	kg
6307.90.20	Dress patterns, of other textile materials……..	20%	kg
6307.90.30	Flags, pennants and banners……	20%	kg
6307.90.40	Pin cushions……..	20%	kg
6307.90.50	Sanitary towels……	20%	kg
6307.90.90	Other……	20%	kg
	II – SETS		
6308.00.00	**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……**	Free	kg
	III - WORN CLOTHING AND WORN TEXTILES ARTICLES; RAGS		
6309.00.00	**Worn clothing and other worn articles……..**	20%	kg
63.10	**Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials.**		
6310.10.00	Sorted……	Free	kg
6310.90.00	Other……..	Free	kg

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SECTION XII

FOOTWEAR, HEADGEAR, UMBRELLAS, SUN UMBRELLAS, WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS AND PARTS THEREOF; PREPARED FEATHERS AND ARTICLES MADE THEREWITH; ARTICIFIAL 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 6309.00.00;

   (d) Articles of asbestos (heading 68.12);

   (e) Orthopaedic footwear or other orthopaedic appliances, or parts thereof (heading 90.21); or

   (f) Toy footwear or skating boots with ice or roller skates attached; shin-guards or similar protective sportswear (Chapter 95).

2. For the purposes of heading 64.06, the term "parts" does not include pegs, protectors, eyelets, hooks, buckles, ornaments, braid, laces, pompons or other trimmings (which are to be classified in their appropriate headings) or buttons or other goods of heading 96.06.

3. For the purposes of this Chapter:

   (a) the terms "rubber" and "plastics" include woven fabrics or other textile products with an external layer of rubber or plastics being visible to the naked eye; for the purpose of this provision, no account should be taken of any resulting change of colour; and

   (b) the term "leather" refers to the goods of headings 41.07 and 4112.00.00 to 41.14.

4. Subject to Note 3 to this Chapter:

(a) the material of the upper shall be taken to be the constituent material having the greatest external surface area, no account being taken of accessories or reinforcements such as ankle patches, edging, ornamentation, buckles, tabs, eyelet stays or similar attachments;

(b) the constituent material of the outer sole shall be taken to be the material having the greatest surface area in contact with the ground, no account being taken of accessories or reinforcements such as spikes, bars, nails, protectors or similar attachments.

Subheading Note.

1. For the purposes of subheadings 6402.12.00, 6402.19.00, 6403.12.00, 6403.19.00 and 6404.11.00, the expression "sports footwear" applies only to:

(a) footwear which is designed for a sporting activity and has, or has provision for the attachment of, spikes, sprigs, stops, clips, bars or the like;

(b) skating boots, ski-boots and cross-country ski footwear, snowboard boots, wrestling boots, boxing boots and cycling shoes.

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CHAPTER 64 - *Continued*
FOOTWEAR, GAITERS AND THE LIKE;
PARTS OF SUCH ARTICLES - *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
64.01	**Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes.**		
6401.10.00	Footwear incorporating a protective metal toe-cap.....	20%	kg and 2u
	Other footwear:		
6401.92.00	Covering the ankle but not covering the knee:		
6401.92.10	Waterproof boots (Wellingtons).....	20%	kg and 2u
6401.92.90	Other.....	20%	kg and 2u
6401.99.00	Other.....	20%	kg and 2u
64.02	**Other footwear with outer soles and uppers of rubber or plastics.**		
	Sports footwear:		
6402.12.00	Ski-boots, cross country ski footwear and snowboards boots.....	10%	kg and 2u
6402.19.00	Other.....	10%	kg and 2u
6402.20.00	Footwear with upper straps or thongs assembled to the sole by means of plugs.....	20%	kg and 2u
	Other footwear:		
6402.91.00	Covering the ankle.....	20%	kg and 2u
6402.99.00	Other:		
6402.99.10	Sandals and slippers.....	20%	kg and 2u
6402.99.90	Other.....	20%	kg and 2u
64.03	**Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather.**		
	Sports footwear:		
6403.12.00	Ski-boots, cross-country ski footwear and snowboard boots.....	10%	kg and 2u
6403.19.00	Other.....	10%	kg and 2u

CHAPTER 64 - *Continued*
FOOTWEAR, GAITERS AND THE LIKE;
PARTS OF SUCH ARTICLES - *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
6403.20.00	Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe.....	20%	kg and 2u
6403.40.00	Other footwear, incorporating a protective metal toe-cap.....	20%	kg and 2u
	Other footwear with outer soles of leather:		
6403.51.00	Covering the ankle.....	20%	kg and 2u
6403.59.00	Other.....	20%	kg and 2u
	Other footwear:		
6403.91.00	Covering the ankle.....	20%	kg and 2u
6403.99.00	Other:		
6403.99.10	With outer soles of rubber or plastics and upper straps and thongs of leather.....	20%	kg and 2u
6403.99.90	Other.....	20%	kg and 2u
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:		
6404.11.00	Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like:		
6404.11.10	Sports footwear.....	10%	kg and 2u
6404.11.20	Tennis shoes, basketball shoes, gym shoes, training shoes and the like.....	20%	kg and 2u
6404.19.00	Other:		
6404.19.10	With outer soles of rubber or plastics and upper straps and thongs of textile materials.....	20%	kg and 2u
6404.19.90	Other.....	20%	kg and 2u
6404.20.00	Footwear with outer soles of leather or composition leather.....	20%	kg and 2u
64.05	**Other footwear.**		
6405.10.00	With uppers of leather or composition leather.....	20%	kg and 2u
6405.20.00	With uppers of textile materials.....	20%	kg and 2u
6405.90.00	Other.....	20%	kg and 2u

CHAPTER 64 - *Continued*
FOOTWEAR, GAITERS AND THE LIKE;
PARTS OF SUCH ARTICLES - *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
64.06	**Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof.**		
6406.10.00	Uppers and parts thereof, other than stiffeners…..	Free	kg
6406.20.00	Outer soles and heels, of rubber or plastics……..	Free	kg
	Other:		
6406.91.00	Of wood……	Free	kg
6406.99.00	Of other materials:		
6406.99.10	Gaiters, leggings and similar articles, and parts thereof……..	20%	kg
6406.99.90	Other……	Free	kg

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CHAPTER 65

HEADGEAR AND PARTS THEREOF

Notes.

1. This Chapter does not cover:

   (a) Worn headgear of heading 6309.00.00;

   (b) Asbestos headgear (heading 68.12); or

   (c) Dolls' hats, other toy hats or carnival articles of Chapter 95.

2. Heading 6502.00.00 does not cover hat-shapes made by sewing, other than those obtained simply by sewing strips in spirals.

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CHAPTER 65 - *Continued*
HEADGEAR AND PARTS THEREOF - *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
6501.00.00	**Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt……..**	Free	kg and u
6502.00.00	**Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed……..**	15%	kg and u
[65.03]			
6504.00.00	**Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed……..…**	20%	kg and u
65.05	**Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed.**		
6505.10.00	Hair-nets:		
6505.10.10	Of human hair……..	20%	kg and u
6505.10.90	Of other materials……	20%	kg and u
6505.90.00	Other……..	20%	kg and u
65.06	**Other headgear, whether or not lined or trimmed.**		
6506.10.00	Safety headgear……	Free	kg and u
	Other:		
6506.91.00	Of rubber or of plastics……	20%	kg and u
6506.99.00	Of other materials……	20%	kg and u
6507.00.00	**Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear……**	Free	kg and u

CHAPTER 66

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

Notes.

1. This Chapter does not cover:

   (a) Measure walking-sticks or the like (Heading 90.17);

   (b) Firearm-sticks, sword-sticks, loaded walking-sticks or the like (Chapter 93); or

   (c) Goods of Chapter 95 (for example, toy umbrellas, toy sun umbrellas).

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

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CHAPTER 66 - *Continued*
UMBRELLAS, SUN UMBRELLAS, WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS AND PARTS THEREOF - *Continued*

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

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CHAPTER 67

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

Notes.

1. This Chapter does not cover:

   (a) Straining cloth of human hair (heading 59.11);

   (b) Floral motifs of lace, of embroidery or other textile fabric (Section XI);

   (c) Footwear (Chapter 64);

   (d) Headgear or hair-nets (Chapter 65);

   (e) Toys, sports requisites or carnival articles (Chapter 95); or

   (f) Feather dusters, powder-puffs or hair sieves (Chapter 96).

2. Heading 6701.00 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.

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CHAPTER 67 - *Continued*
PREPARED FEATHERS AND DOWN AND ARTICLES MADE OF FEATHERS OR OF DOWN; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR - *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
6701.00	**Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading 05.05 and worked quills and scapes).**		
6701.00.10	Fans.....	20%	kg
6701.00.20	Other articles.....	20%	kg
6701.00.90	Other.....	Free	kg
67.02	**Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit.**		
6702.10.00	Of plastics:		
6702.10.10	Artificial flowers, foliage and fruit; articles made of artificial flowers, foliage or fruit.....	20%	kg
6702.10.90	Other.....	15%	kg
6702.90.00	Of other materials:		
6702.90.10	Artificial flowers, foliage and fruit; articles made of artificial flowers, foliage or fruit.....	20%	kg
6702.90.90	Other.....	15%	kg
6703.00.00	**Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair or other textile materials, prepared for use in making wigs or the like.....**	Free	kg
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:		
6704.11.00	Complete wigs.....	20%	kg
6704.19.00	Other.....	20%	kg
6704.20.00	Of human hair.....	20%	kg
6704.90.00	Of other materials.....	20%	kg

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SECTION XIII

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

CHAPTER 68

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

Notes.

1. This Chapter does not cover:

(a) Goods of Chapter 25;

(b) Coated, impregnated or covered paper and paperboard of heading 48.10 or 48.11 (for example, paper and paperboard coated with mica powder or graphite, bituminised or asphalted paper);

(c) Coated, impregnated or covered textile fabric of Chapter 56 or 59 (for example, fabric coated or covered with mica powder, bituminised or asphalted fabric);

(d) Articles of Chapter 71;

(e) Tools or parts of tools, of Chapter 82;

(f) Lithographic stones of heading 84.42;

(g) Electrical insulators (heading 85.46) or fittings of insulating material of heading 85.47;

(h) Dental burrs (heading 90.18);

(ij) Articles of Chapter 91 (for example, clocks and clock cases);

(k) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);

(l) Articles of Chapter 95 (for example, toys, games and sports requisites);

(m) Articles of heading 9602.00, 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 9610.00 (for example, drawing slates); or

(n) Articles of Chapter 97 (for example, works of art).

2. In heading 68.02 the expression "worked monumental or building stone" applies not only to the varieties of stone referred to in heading 25.15 or 25.16 but also to all other natural stone (for example, quartzite, flint, dolomite and steatite) similarly worked; it does not, however, apply to slate.

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CHAPTER 68 - *Continued*
ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS,
MICA OR SIMILAR MATERIALS - *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
6801.00.00	**Setts, curbstones and flagstones, of natural stone (except slate)……**	15%	kg
68.02	**Worked monumental or building stone (except slate) and articles thereof, other than goods of heading 6801.00.00; 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).**		
6802.10.00	Tiles, cubes and similar articles, whether or not rectangular (including square), the largest surface area of which is capable of being enclosed in a square of the side of which is less than 7 cm; artificially coloured granules, chippings and powder:		
6802.10.10	Tiles, cubes and similar articles……..	20%	kg
6802.10.90	Other……	15%	kg
	Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface:		
6802.21.00	Marble, travertine and alabaster:		
6802.21.10	Articles……	20%	kg
6802.21.90	Other……..	15%	kg
6802.23.00	Granite:		
6802.23.10	Articles……	20%	kg
6802.23.90	Other……	15%	kg
6802.29.00	Other stone:		
6802.29.10	Articles……	20%	kg
6802.29.90	Other……	15%	kg
	Other:		
6802.91.00	Marble, travertine and alabaster:		
6802.91.10	Articles……	20%	kg
6802.91.90	Other……	15%	kg
6802.92.00	Other calcareous stone:		
6802.92.10	Articles……	20%	kg
6802.92.90	Other……	15%	kg

CHAPTER 68 - *Continued*
ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS,
MICA OR SIMILAR MATERIALS - *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
6802.93.00	Granite:		
6802.93.10	Articles.....	20%	kg
6802.93.90	Other.....	15%	kg
6802.99.00	Other stone:		
6802.99.10	Articles.....	20%	kg
6802.99.90	Other.....	15%	kg
6803.00	**Worked slate and articles of slate or of agglomerated slate.**		
6803.00.10	Trough, reservoirs, basins and sinks	20%	kg
6803.00.90	Other.....	Free	kg
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.**		
6804.10.00	Millstones and grindstones for milling, grinding or pulping.....	Free	kg
	Other millstones, grindstones, grinding wheels and the like:		
6804.21.00	Of agglomerated synthetic or natural diamond...	Free	kg
6804.22.00	Of other agglomerated abrasives or of ceramics..	Free	kg
6804.23.00	Of natural stone.....	Free	kg
6804.30.00	Hand sharpening or polishing stones.....	Free	kg
68.05	**Natural or artificial abrasive powder or grain, on a base of textile material, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up.**		
6805.10.00	On a base of woven textile fabric only.....	Free	kg
6805.20.00	On a base of paper or paperboard only.....	Free	kg
6805.30.00	On a base of other materials.....	Free	kg

CHAPTER 68 - *Continued*
ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS - *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
68.06	**Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound-insulating or sound-absorbing mineral materials, other than those of heading 68.11 or 68.12 or of Chapter 69.**		
6806.10.00	Slag wool, rock wool and similar mineral wools (including intermixtures thereof), in bulk, sheets or rolls……	Free	kg
6806.20.00	Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof)……..	Free	kg
6806.90.00	Other……..	Free	kg
68.07	**Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch).**		
6807.10.00	In rolls……	15%	kg
6807.90.00	Other……..	15%	kg
6808.00.00	**Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders…….**	15%	kg
68.09	**Articles of plaster or of compositions based on plaster.**		
	Boards, sheets, panels, tiles and similar articles, not ornamented:		
6809.11.00	Faced or reinforced with paper or paperboard only……..	15%	kg
6809.19.00	Other……	15%	kg
6809.90.00	Other articles:		
6809.90.10	Industrial moulds……..	15%	kg

CHAPTER 68 - *Continued*
ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS - *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
6809.90.90	Other.....	20%	kg
68.10	**Articles of cement, of concrete or of artificial stone, whether or not reinforced.**		
	Tiles, flagstones, bricks and similar articles:		
6810.11.00	Building blocks and bricks.....	15%	kg
6810.19.00	Other.....	15%	kg
	Other articles:		
6810.91.00	Prefabricated structural components for building or civil engineering.....	15%	kg
6810.99.00	Other:		
6810.99.10	Statues, statuettes, animal figures; vases, flower-pots, architectural and garden ornaments; bird-baths, fountain basins, tombstones; reservoirs and troughs.....	20%	kg
6810.99.20	Pipes.....	15%	kg
6810.99.90	Other.....	15%	kg
68.11	**Articles of asbestos-cement, of cellulose fibre-cement or the like.**		
6811.40.00	Containing asbestos.....	Free	kg
	Not containing asbestos:		
6811.81.00	Corrugated sheets.....	Free	kg
6811.82.00	Other sheets, panels, tiles and similar articles.....	Free	kg
6811.83.00	Tubes, pipes and tube or pipe fittings.....	Free	kg
6811.89.00	Other articles.....	Free	kg
68.12	**Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures or of asbestos (for example, thread, woven fabric, clothing, headgear, footwear, gaskets), whether or not reinforced, other than goods of heading 68.11 or 68.13.**		
6812.80.00	Of crocidolite.....	Free	kg

CHAPTER 68 - *Continued*
ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS - *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
	Other:		
6812.91.00	Clothing, clothing accessories, footwear and headgear.....	Free	kg
6812.92.00	Paper, millboard and felt.....	Free	kg
6812.93.00	Compressed asbestos fibre jointing, in sheets or rolls.....	Free	kg
6812.99.00	Other.....	Free	kg
68.13	**Friction material and articles thereof (for example, sheets, rolls, strips, segments, discs, washers, pads), not mounted, for brakes, for clutches or the like, with a basis of asbestos, of other mineral substances or of cellulose, whether or not combined with textile or other material.**		
6813.20.00	Containing asbestos.....	Free	kg
	Not containing asbestos:		
6813.81.00	Brake linings and pads.....	25%	kg
6813.89.00	Other.....	Free	kg
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.**		
6814.10.00	Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support...	Free	kg
6814.90.00	Other.....	Free	kg
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.**		
6815.10.00	Non-electrical articles of graphite or other carbon.....	Free	kg
6815.20.00	Articles of peat.....	Free	kg
	Other articles:		

CHAPTER 68 - *Continued*
ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS,
MICA OR SIMILAR MATERIALS - *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
6815.91.00	Containing magnesite, dolomite or chromite…..	Free	kg
6815.99.00	Other……	Free	kg

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CHAPTER 69

CERAMIC PRODUCTS

Notes.

1. This Chapter applies only to ceramic products which have been fired after shaping. Headings 69.04 to 69.14 apply only to such products other than those classifiable in headings 6901.00.00 to 69.03.

2. This Chapter does not cover:

   (a) Products of heading 28.44;

   (b) Articles of heading 68.04;

   (c) Articles of Chapter 71 (for example, imitation jewellery);

   (d) Cermets of heading 8113.00.00;

   (e) Articles of Chapter 82;

   (f) Electrical insulators (heading 85.46) or fittings of insulating material of heading 85.47;

   (g) Artificial teeth (heading 90.21);

   (h) Articles of Chapter 91 (for example, clocks and clock cases);

   (ij) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);

   (k) Articles of Chapter 95 (for example, toys, games and sports requisites);

   (l) Articles of heading 96.06 (for example, buttons) or of heading 9614.00.00 (for example, smoking pipes); or

   (m) Articles of Chapter 97 (for example, works of art).

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CHAPTER 69 - *Continued*
CERAMIC PRODUCTS – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
	I -GOODS OF SILICEOUS FOSSIL MEALS OR OF SIMILAR SILICEOUS EARTHS, AND REFRACTORY GOODS		
6901.00.00	**Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths……..**	Free	kg
69.02	**Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths.**		
6902.10.00	Containing by weight, singly or together, more than 50% of the elements Mg, Ca or Cr, expressed as MgO, CaO or $Cr_2 0_3$:		
6902.10.10	Refractory bricks……	Free	kg
6902.10.90	Other……	Free	kg
6902.20.00	Containing by weight more than 50% of alumina (Al_2O_3), of silica (SiO_2) or of a mixture or compound of these products:		
6902.20.10	Refractory bricks……..	Free	kg
6902.20.90	Other ……...	Free	kg
6902.90.00	Other……	Free	kg
69.03	**Other refractory ceramic goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods), other than those of siliceous fossil meals or of similar siliceous earths.**		
6903.10.00	Containing by weight more than 50% of graphite or other carbon or of a mixture of these products……	Free	kg
6903.20.00	Containing by weight more than 50% of alumina ($A1_2O_3$) or of a mixture or compound of alumina and of silica (SiO_2)……	Free	kg
6903.90.00	Other……	Free	kg

CHAPTER 69 - *Continued*
CERAMIC PRODUCTS – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
	II - OTHER CERAMIC PRODUCTS		
69.04	**Ceramic building bricks, flooring blocks, support or filler tiles and the like.**		
6904.10.00	Building bricks……..	15%	kg
6904.90.00	Other:		
6904.90.10	Tiles……..	15%	kg
6904.90.90	Other……	15%	kg
69.05	**Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods.**		
6905.10.00	Roofing tiles……..	15%	kg
6905.90.00	Other……	15%	kg
6906.00.00	**Ceramic pipes, conduits, guttering and pipe fittings……**	15%	kg
69.07	**Unglazed ceramic flags and paving, hearth or wall tiles; unglazed ceramic mosaic cubes and the like, whether or not on a backing.**		
6907.10.00	Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm:		
6907.10.10	Clay tiles……..	15%	kg and u
6907.10.20	Other tiles……	15%	kg and u
6907.10.30	Mosaic cubes and the like……	Free	kg and u
6907.10.90	Other……	Free	kg and u
6907.90.00	Other:		
6907.90.10	Tiles, cubes and similar articles, the largest surface area of which is capable of being enclosed in a square the side of which is 7 cm or more……	Free	kg and u
6907.90.90	Other……	Free	kg and u

CHAPTER 69 - *Continued*
CERAMIC PRODUCTS – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
69.08	**Glazed ceramic flags and paving, hearth or wall tiles; glazed ceramic mosaic cubes and the like, whether or not on a backing.**		
6908.10.00	Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm:		
6908.10.10	Tiles……..	25%	kg and m^2
6908.10.20	Mosaic cubes and the like……	Free	kg and m^2
6908.10.90	Other……	Free	kg and m^2
6908.90.00	Other:		
6908.90.10	Tiles, cubes and similar articles the largest surface of which is capable of being enclosed in a square the side of which is 7 cm or more……..	5%	kg and m^2
6908.90.90	Other……	Free	kg and m^2
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:		
6909.11.00	Of porcelain or china……..	Free	kg
6909.12.00	Articles having a hardness equivalent to 9 or more on the Mohs scale……..	Free	kg
6909.19.00	Other……	Free	kg
6909.90.00	Other……	Free	kg
69.10	**Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures.**		
6910.10.00	Of porcelain or china:		
6910.10.10	Sinks……	25%	kg and u

CHAPTER 69 - *Continued*
CERAMIC PRODUCTS – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
6910.10.20	Wash basins and wash basin pedestals.....	25%	kg and u
6910.10.30	Baths.....	25%	kg and u
6910.10.40	Bidets.....	25%	kg and u
6910.10.50	Water closet pans (lavatory bowls).....	25%	kg and u
6910.10.60	Flushing cisterns (tanks).....	25%	kg and u
6910.10.70	Urinals.....	25%	kg and u
6910.10.80	Complete lavatory sets.....	25%	kg and u
6910.10.90	Other.....	25%	kg and u
6910.90.00	Other.....	25%	kg and u
69.11	**Tableware, kitchenware, other household articles and toilet articles, of porcelain or china.**		
6911.10.00	Tableware and kitchenware:		
6911.10.10	Tableware.....	20%	kg
6911.10.20	Kitchenware.....	20%	kg
6911.90.00	Other.....	20%	kg
6912.00	**Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china.**		
6912.00.10	Tableware and kitchenware.....	20%	kg
6912.00.90	Other.....	20%	kg
69.13	**Statuettes and other ornamental ceramic articles.**		
6913.10.00	Of porcelain or china.....	20%	kg
6913.90.00	Other.....	20%	kg
69.14	**Other ceramic articles.**		
6914.10.00	Of porcelain or china	20%	kg
6914.90.00	Other.....	20%	kg

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CHAPTER 70

GLASS AND GLASSWARE

Notes.

1. This Chapter does not cover:

   (a) Goods of heading 32.07 (for example, vitrifiable enamels and glazes, glass frit, other glass in the form of powder, granules or flakes);

   (b) Articles of Chapter 71 (for example, imitation jewellery);

   (c) Optical fibre cables of heading 85.44, electrical insulators (heading 85.46) or fittings of insulating material of heading 85.47;

   (d) Optical fibres, optically worked optical elements, hypodermic syringes, artificial eyes, thermometers, barometers, hydrometers or other articles of Chapter 90;

   (e) Lamps or lighting fittings, illuminated signs, illuminated name-plates or the like, having a permanently fixed light source, or parts thereof of heading 94.05;

   (f) Toys, games, sports requisites, Christmas tree ornaments or other articles of Chapter 95 (excluding glass eyes without mechanisms for dolls or for other articles of Chapter 95); or

   (g) Buttons, fitted vacuum flasks, scent or similar sprays or other articles of Chapter 96.

2. For the purposes of headings 70.03, 70.04 and 70.05:

   (a) glass is not regarded as "worked" by reason of any process it has undergone before annealing;

   (b) cutting to shape does not affect the classification of glass in sheets;

   (c) the expression "absorbent, reflecting or non-reflecting layer" means a microscopically thin coating of metal or of a chemical compound (for example, metal oxide) which absorbs, for example, infra-red light or improves the reflecting qualities of the glass while still allowing it to retain a degree of transparency or translucency; or which prevents light from being reflected on the surface of the glass.

3. The products referred to in heading 7006.00.00 remain classified in that heading whether or not they have the character of articles.

4. For the purposes of heading 70.19, the expression "glass wool" means:

(a) Mineral wools with 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 Note.

1. For the purposes of subheadings 7013.22.00, 7013.33.00, 7013.41.00 and 7013.91.00, the expression "lead crystal" means only glass having a minimum lead monoxide (PbO) content by weight of 24%.

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CHAPTER 70 - *Continued*
GLASS AND GLASSWARE – *Continued*

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

CHAPTER 70 - *Continued*
GLASS AND GLASSWARE – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
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.**		
7005.10.00	Non-wired glass, having an absorbent, reflecting or non-reflecting layer……..	Free	kg and m^2
	Other non-wired glass:		
7005.21.00	Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground……	Free	kg and m^2
7005.29.00	Other……	Free	kg and m^2
7005.30.00	Wired glass……...	Free	kg and m^2
7006.00.00	**Glass of heading 70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials……**	Free	kg
70.07	**Safety glass, consisting of toughened (tempered) or laminated glass.**		
	Toughened (tempered) safety glass:		
7007.11.00	Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels:		
7007.11.10	Motor car windscreens……	20%	kg
7007.11.90	Other……...	Free	kg
7007.19.00	Other……	Free	kg and m^2
	Laminated safety glass:		
7007.21.00	Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels:		
7007.21.10	Motor car windscreens……	20%	kg
7007.21.90	Other……...	Free	kg
7007.29.00	Other……	Free	kg
7008.00.00	**Multiple-walled insulating units of glass……**	Free	kg
70.09	**Glass mirrors, whether or not framed, including rear-view mirrors.**		

CHAPTER 70 - *Continued*
GLASS AND GLASSWARE – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
7009.10.00	Rear-view mirrors for vehicles.....	20%	kg
	Other:		
7009.91.00	Unframed.....	15%	kg
7009.92.00	Framed.....	Free	kg
70.10	**Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass.**		
7010.10.00	Ampoules.....	Free	kg and u
7010.20.00	Stoppers, lids and other closures.....	Free	kg and u
7010.90.00	Other:		
7010.90.10	Bottles for soft drinks, beers, wines and spirits...	15%	kg and u
7010.90.90	Other.....	Free	kg and u
70.11	**Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode-ray tubes or the like.**		
7011.10.00	For electric lighting.....	Free	kg
7011.20.00	For cathode-ray tubes.....	Free	kg
7011.90.00	Other.....	Free	kg
[70.12]			
70.13	**Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 70.10 or 70.18).**		
7013.10.00	Of glass-ceramics.....	20%	kg
	Stemware drinking glasses, other than of glass-ceramics:		
7013.22.00	Of lead crystal.....	25%	kg
7013.28.00	Other.....	20%	kg

CHAPTER 70 - *Continued*
GLASS AND GLASSWARE – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
	Other drinking glasses, other than of glass-ceramics:		
7013.33.00	Of lead crystal……..	25%	kg
7013.37.00	Other……	20%	kg
	Glassware of a kind used for table (other than drinking glasses) or kitchen purposes other than of glass-ceramics:		
7013.41.00	Of lead crystal……..	25%	kg
7013.42.00	Of glass having a linear coefficient of expansion not exceeding 5 x 10^{-6} per Kelvin within a temperature range of 0°C to 300°C……..	20%	kg
7013.49.00	Other……	20%	kg
	Other glassware:		
7013.91.00	Of lead crystal……..	20%	kg
7013.99.00	Other……	20%	kg
7014.00	**Signalling glassware and optical elements of glass (other than those of heading 70.15), not optically worked.**		
7014.00.10	Signalling glassware and optical elements of glass, for road motor vehicles……..	20%	kg
7014.00.90	Other……	Free	kg
70.15	**Clock or watch glasses and similar glasses, glasses for non-corrective or corrective spectacles, curved, bent, hollowed or the like, not optically worked; hollow glass spheres and their segments, for the manufacture of such glasses.**		
7015.10.00	Glasses for corrective spectacles……..	Free	kg
7015.90.00	Other……	Free	kg

CHAPTER 70 - *Continued*
GLASS AND GLASSWARE – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
70.16	**Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes; glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes; leaded lights and the like; multicellular or foam glass in blocks, panels, plates, shells or similar forms.**		
7016.10.00	Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes:		
7016.10.10	Mosaic cubes.....	Free	kg
7016.10.90	Other.....	20%	kg
7016.90.00	Other:		
7016.90.10	Tiles.....	Free	kg
7016.90.90	Other.....	Free	kg
70.17	**Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated.**		
7017.10.00	Of fused quartz or other fused silica.....	Free	kg
7017.20.00	Of other glass having a linear coefficient of expansion not exceeding 5 x 10^{-6} per Kelvin within a temperature range of 0°C to 300°C.....	Free	kg
7017.90.00	Other.....	Free	kg
70.18	**Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares, and article thereof other than imitation jewellery; glass eyes other than prosthetic articles; statuettes and other ornaments of lamp-worked glass, other than imitation jewellery; glass microspheres not exceeding l mm in diameter.**		

CHAPTER 70 - *Continued*
GLASS AND GLASSWARE – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
7018.10.00	Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares	Free	kg
7018.20.00	Glass microspheres not exceeding 1 mm in diameter	Free	kg
7018.90.00	Other:		
7018.90.10	Glass eyes	Free	kg
7018.90.20	Fragments and chippings	Free	kg
7018.90.90	Other	20%	kg
70.19	**Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics).**		
	Slivers, rovings, yarn and chopped strands:		
7019.11.00	Chopped strands, of a length of not more than 50 mm	Free	kg
7019.12.00	Rovings	Free	kg
7019.19.00	Other	Free	kg
	Thin sheets (voiles), webs, mats, mattresses, boards and similar non-woven products:		
7019.31.00	Mats	Free	kg
7019.32.00	Thin sheets (voiles)	Free	kg
7019.39.00	Other	Free	kg
7019.40.00	Woven fabrics of rovings	Free	kg
	Other woven fabrics:		
7019.51.00	Of a width not exceeding 30 cm	Free	kg
7019.52.00	Of a width exceeding 30 cm, plain weave, weighing less than 250 g/m^2, of filaments measuring per single yarn not more than 136 tex	Free	kg
7019.59.00	Other	Free	kg
7019.90.00	Other:		
7019.90.10	Glass fibres (including glass wool)	Free	kg
7019.90.90	Other	Free	kg
7020.00	**Other articles of glass.**		
7020.00.10	Industrial articles	Free	kg
7020.00.20	Glass inners for vacuum flasks or for other vacuum vessels	Free	kg

CHAPTER 70 - *Continued*
GLASS AND GLASSWARE – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
7020.00.90	Other……	20%	kg

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SECTION XIV

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

CHAPTER 71

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

Notes.

1. Subject to Note 1(a) to Section VI and except as provided below, all articles consisting wholly or partly:

   (a) Of natural or cultured pearls or of precious or semi-precious stones (natural, synthetic or - reconstructed), or

   (b) Of precious metal or of metal clad with precious metal, are to be classified in this Chapter.

2. (A) Headings 71.13, 71.14 and 71.15 do not cover articles in which precious metal or metal clad with precious metal is present as minor constituents only, such as minor fittings or minor ornamentation (for example, monograms, ferrules and rims), and paragraph (b) of the foregoing Note does not apply to such articles.

   (B) Heading 71.16 does not cover articles containing precious metal or metal clad with precious metal (other than as minor constituents).

3. This Chapter does not cover:

   (a) Amalgams of precious metal, or colloidal precious metal (heading 28.43);

   (b) Sterile surgical suture materials, dental fillings or other goods of Chapter 30;

   (c) Goods of Chapter 32 (for example, lustres);

   (d) Supported catalysts (heading 38.15);

   (e) Articles of heading 42.02 or 42.03 referred to in Note 2(B) to Chapter 42;

(f) Articles of heading 43.03 or 4304.00;

(g) Goods of Section XI (textiles and textile articles);

(h) Footwear, headgear or other articles of Chapter 64 or 65;

(ij) Umbrellas, walking-sticks or other articles of Chapter 66;

(k) Abrasive goods of heading 68.04 or 68.05 or Chapter 82, containing dust or powder of precious or semi-precious stones (natural or synthetic); articles of Chapter 82 with a working part of precious or semi-precious stones (natural, synthetic or reconstructed); machinery, mechanical appliances or electrical goods, or parts thereof, of Section XVI. However, articles and parts thereof, wholly of precious or semi-precious stones (natural, synthetic or reconstructed) remain classified in this Chapter, except unmounted worked sapphires and diamonds for styli (heading 85.22);

(l) Articles of Chapter 90, 91 or 92 (scientific instruments, clocks and watches, musical instruments);

(m) Arms or parts thereof (Chapter 93);

(n) Articles covered by Note 2 to Chapter 95;

(o) Articles classified in Chapter 96 by virtue of Note 4 to that Chapter; or

(p) Original sculptures or statuary (heading 9703.00.00), collectors' pieces (heading 9705.00.00) or antiques of an age exceeding one hundred years (heading 9706.00.00), other than natural or cultured pearls or precious or semi-precious stones.

4. (A) The expression "precious metal" means silver, gold and platinum.

(B) The expression "platinum" means platinum, iridium, osmium, palladium, rhodium and ruthenium.

(C) The expression "precious or semi-precious stones" does not include any of the substances specified in Note 2(b) to Chapter 96.

5. For the purposes of this Chapter, any alloy (including a sintered mixture and an inter-metallic compound) containing precious metal is to be treated as an alloy of precious metal if any one precious metal constitutes as much as 2%, by weight, of the alloy. Alloys of precious metal are to be classified according to the following rules:

(a) An alloy containing 2% or more, by weight, of platinum is to be treated as an alloy of platinum;

(b) An alloy containing 2% or more, by weight, of gold but no platinum, or less than 2%, by weight, of platinum, is to be treated as an alloy of gold;

(c) Other alloys containing 2% or more, by weight, of silver are to be treated as alloys of silver.

6. Except where the context otherwise requires, any reference in the Nomenclature to precious metal or to any particular precious metal includes a reference to alloys treated as alloys of precious metal or of the particular metal in accordance with the rules in Note 5 above, but not to metal clad with precious metal or to base metal or non-metals plated with precious metal.

7. Throughout the Nomenclature the expression "metal clad with precious metal" means material made with a base of metal upon one or more surfaces of which there is affixed by soldering, brazing, welding, hot-rolling or similar mechanical means a covering of precious metal. Except where the context otherwise requires, the expression also covers base metal inlaid with precious metal.

8. Subject to Note 1(a) to Section VI, goods answering to a description in heading 71.12 are to be classified in that heading and in no other heading of the Nomenclature.

9. For the purposes of heading 71.13, the expression "articles of jewellery" means:

(a) Any small objects of personal adornment (for example, rings, bracelets, necklaces, brooches, ear-rings, watch-chains, fobs, pendants, tie-pins, cuff-links, dress-studs, religious or other medals and insignia); and

(b) Articles of personal use of a kind normally carried in the pocket, in the handbag or on the person (for example, cigar or cigarette cases, snuff boxes, cachou or pill boxes, powder boxes, chain purses or prayer beads).

These articles may be combined or set, for example, with natural or cultured pearls, precious or semi-precious stones, synthetic or reconstructed precious or semi-precious stones, tortoise shell, mother-of-pearl, ivory, natural or reconstituted amber, jet or coral.

10. For the purposes of heading 71.14, the expression "articles of goldsmiths' or silversmiths' wares" includes such articles as ornaments, tableware, toilet-ware, smokers' requisites and other articles of household, office or religious use.

11. For the purposes of heading 71.17, the expression "imitation jewellery" means articles of jewellery within the meaning of paragraph (a) of Note 9 above (but not including buttons or other articles of heading 96.06, or dress-combs, hair-slides or the like, 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 Notes.

1. For the purposes of subheadings 7106.10.00, 7108.11.00, 7110.11.00, 7110.21.00, 7110.31.00 and 7110.41.00, the expressions "powder" and "in powder form" mean products of which 90% or more by weight passes through a sieve having a mesh aperture of 0.5 mm.

2. Notwithstanding the provisions of Chapter Note 4(B), for the purposes of subheadings 7110.11.00 and 7110.19.00, the expression "platinum" does not include iridium, osmium, palladium, rhodium or ruthenium.

3. For the classification of alloys in the subheadings of heading 71.10, each alloy is to be classified with that metal, platinum, palladium, rhodium, iridium, osmium or ruthenium which predominates by weight over each other of these metals.

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CHAPTER 71 - *Continued*
NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES, PRECIOUS METALS, METALS CLAD WITH PRECIOUS METAL, AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
	I - NATURAL OR CULTURED PEARLS AND PRECIOUS OR SEMI-PRECIOUS STONES		
71.01	**Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; pearls, natural or cultured, temporarily strung for convenience of transport.**		
7101.10.00	Natural pearls:		
7101.10.10	Temporarily strung for convenience of transport.	30%	kg
7101.10.90	Other.....	30%	kg
	Cultured pearls:		
7101.21.00	Unworked:		
7101.21.10	Temporarily strung for convenience of transport	30%	kg
7101.21.90	Other.....	30%	kg
7101.22.00	Worked:		
7101.22.10	Temporarily strung for convenience of transport	30%	kg
7101.22.90	Other.....	30%	kg
71.02	**Diamonds, whether or not worked, but not mounted or set.**		
7102.10.00	Unsorted.....	30%	kg and carat
	Industrial:		
7102.21.00	Unworked or simply sawn, cleaved or bruted.....	30%	kg and carat
7102.29.00	Other.....	30%	kg and carat
	Non-industrial:		
7102.31.00	Unworked or simply sawn, cleaved or bruted.....	30%	kg and carat
7102.39.00	Other.....	30%	kg and carat
71.03	**Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport.**		

CHAPTER 71 - *Continued*
NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES, PRECIOUS METALS, METALS CLAD WITH PRECIOUS METAL, AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
7103.10.00	Unnworked or simply sawn or roughly shaped:		
7103.10.10	Temporarily strung for convenience of transport	30%	kg
7103.10.90	Other.....	30%	kg
	Otherwise worked:		
7103.91.00	Rubies, sapphires and emeralds:		
7103.91.10	Temporarily strung for convenience of transport	30%	kg and carat
7103.91.90	Other.....	30%	kg and carat
7103.99.00	Other:		
7103.99.10	Temporarily strung for convenience of transport	30%	kg and carat
7103.99.90	Other.....	30%	kg and carat
71.04	**Synthetic or reconstructed precious or semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semi-precious stones, temporarily strung for convenience of transport.**		
7104.10.00	Piezo-electric quartz.....	30%	kg and carat
7104.20.00	Other, unworked or simply sawn or roughly shaped.....	30%	kg and carat
7104.90.00	Other.....	30%	kg and carat
71.05	**Dust and powder of natural or synthetic precious or semi-precious stones.**		
7105.10.00	Of diamonds.....	Free	kg and carat
7105.90.00	Other.....	Free	kg
	II - PRECIOUS METALS AND METALS CLAD WITH PRECIOUS METAL		
71.06	**Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form.**		
7106.10.00	Powder.....	Free	kg

CHAPTER 71 - *Continued*
NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES, PRECIOUS METALS, METALS CLAD WITH PRECIOUS METAL, AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
	Other:		
7106.91.00	Unwrought.....	Free	kg
7106.92.00	Semi-manufactured.....	Free	kg
7107.00.00	**Base metals clad with silver, not further worked than semi-manufactured.....**	Free	kg
71.08	**Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form.**		
	Non-monetary:		
7108.11.00	Powder.....	Free	kg
7108.12.00	Other unwrought forms:		
7108.12.10	In bars.....	Free	kg
7108.12.90	Other.....	Free	kg
7108.13.00	Other semi-manufactured forms.....	Free	kg
7108.20.00	Monetary.....	Free	kg
7109.00.00	**Base metals or silver, clad with gold, not further worked than semi-manufactured.....**	Free	kg
71.10	**Platinum, unwrought or in semi-manufactured forms, or in powder form.**		
	Platinum:		
7110.11.00	Unwrought or in powder form.....	Free	kg
7110.19.00	Other.....	Free	kg
	Palladium:		
7110.21.00	Unwrought or in powder form.....	Free	kg
7110.29.00	Other.....	Free	kg
	Rhodium:		
7110.31.00	Unwrought or in powder form.....	Free	kg
7110.39.00	Other.....	Free	kg
	Iridium, osmium and ruthenium:		
7110.41.00	Unwrought or in powder form.....	Free	kg
7110.49.00	Other.....	Free	kg

CHAPTER 71 - *Continued*
NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES, PRECIOUS METALS, METALS CLAD WITH PRECIOUS METAL, AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
7111.00.00	**Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured…**	Free	kg
71.12	**Waste and scrap of precious metal or of metal clad with precious metal; other waste and scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal.**		
7112.30.00	Ash containing precious metal or precious metal compounds……	Free	kg
	Other:		
7112.91.00	Of gold, including metal clad with gold but excluding sweepings containing other precious metals……	Free	kg
7112.92.00	Of platinum, including metal clad with platinum but excluding sweepings containing other precious metal……..	Free	kg
7112.99.00	Other……	Free	kg
	III - JEWELLERY, GOLDSMITHS' AND SILVERSMITHS' WARES AND OTHER ARTICLES		
71.13	**Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal.**		
	Of precious metal whether or not plated or clad with precious metal:		
7113.11.00	Of silver, whether or not plated or clad with other precious metal……	30%	kg
7113.19.00	Of other precious metal, whether or not plated or clad with precious metal:		
7113.19.10	Of gold……	30%	kg
7113.19.90	Other……	30%	kg
7113.20.00	Of base metal clad with precious metal……	30%	kg

CHAPTER 71 - *Continued*
NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES, PRECIOUS METALS, METALS CLAD WITH PRECIOUS METAL, AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
71.14	**Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal.**		
	Of precious metal whether or not plated or clad with precious metal:		
7114.11.00	Of silver, whether or not plated or clad with other precious metal.....	30%	kg
7114.19.00	Of other precious metal, whether or not plated or clad with precious metal.....	30%	kg
7114.20.00	Of base metal clad with precious metal.....	30%	kg
71.15	**Other articles of precious metal or of metal clad with precious metal.**		
7115.10.00	Catalysts in the form of wire cloth or grill, of platinum.....	Free	kg
7115.90.00	Other.....	Free	kg
71.16	**Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed).**		
7116.10.00	Of natural or cultured pearls.....	30%	kg
7116.20.00	Of precious or semi-precious stones (natural, synthetic or reconstructed).....	30%	kg
71.17	**Imitation jewellery.**		
	Of base metal, whether or not plated with precious metal:		
7117.11.00	Cuff-links and studs.....	30%	kg
7117.19.00	Other.....	30%	kg
7117.90.00	Other.....	30%	kg

CHAPTER 71 - *Continued*
NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES, PRECIOUS METALS, METALS CLAD WITH PRECIOUS METAL, AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
71.18	**Coin.**		
7118.10.00	Coin (other than gold coin), not being legal tender.....	Free	kg
7118.90.00	Other:		
7118.90.10	Gold coin.....	Free	kg
7118.90.90	Other.....	Free	kg

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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 3210.00, 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 6507.00.00;

   (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 8608.00.00) 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, lamps 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 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, 7317.00.00 or 73.18 and similar articles of other base metal;

(b) Springs and leaves for springs, of base metal, other than clock or watch springs (heading 91.14); and

(c) Articles of headings 83.01, 83.02, 83.08, 8310.00.00 and frames and mirrors, of base metal, of heading 83.06.

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

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

3. Throughout the Nomenclature, the expression "base metals" means : iron and steel, copper, nickel, aluminium, lead, zinc, tin, tungsten (wolfram), molybdenum, tantalum, magnesium, cobalt, bismuth, cadmium, titanium, zirconium, antimony, manganese, beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium.

4. Throughout the Nomenclature, the term "cermets" means products containing a microscopic heterogeneous combination of a metallic component and a ceramic component. The term "cermets" includes sintered metal carbides (metal carbides sintered with a metal).

5. Classification of alloys (other than ferro-alloys and master alloys as defined in Chapters 72 and 74):

(a) An alloy of base metals is to be classified as an alloy of the metal which predominates by weight over each of the other metals;

(b) An alloy composed of base metals of this Section and of elements not falling within this Section is to be treated as an alloy of base metals of this Section if the total weight of such metals equals or exceeds the total weight of the other elements present;

(c) In this Section the term "alloys" includes sintered mixtures of metal powders, heterogeneous intimate mixtures obtained by melting (other than cermets) and intermetallic compounds.

6. Unless the context otherwise requires, any reference in the Nomenclature to a base metal includes a reference to alloys which, by virtue of Note 5 above, are to be classified as alloys of that metal.

7. Classification of composite articles:

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

For this purpose:

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

(b) An alloy is regarded as being entirely composed of that metal as an alloy of which, by virtue of Note 5, it is classified; and

(c) A cermet of heading 8113.00.00 is regarded as a single base metal.

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

(a) **Waste and scrap**

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

(b) **Powders**

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

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CHAPTER 72

IRON AND STEEL

Notes.

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

(a) **Pig iron**

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

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

(b) **Spiegeleisen**

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

(c) **Ferro-alloys**

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

- more than 10% of chromium
- more than 30% of manganese
- more than 3% of phosphorus
- more than 8% of silicon

- a total of more than 10% of other elements, excluding carbon, subject to a maximum content of 10% in the case of copper.

(d) **Steel**

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

(e) **Stainless steel**

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

(f) **Other alloy steel**

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

- 0.3% or more of aluminium
- 0.0008% or more of boron
- 0.3% or more of chromium
- 0.3% or more of cobalt
- 0.4% or more of copper
- 0.4% or more of lead
- 1.65% or more of manganese
- 0.08% or more of molybdenum
- 0.3% or more of nickel
- 0.06% or more of niobium
- 0.6% or more of silicon
- 0.05% or more of titanium

- 0.3% or more of tungsten (wolfram)
- 0.1% or more of vanadium
- 0.05% or more of zirconium
- 0.1% or more of other elements (except sulphur, phosphorus, carbon and nitrogen), taken separately.

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

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

(h) **Granules**

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

(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 squares), triangles or other convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). These products may:

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

- be twisted after rolling.

(n) **Angles, shapes and sections**

Products having a uniform solid cross-section along their whole length which do not conform to any of the definitions at (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 Notes.

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

(a) **Alloy pig iron**

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

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

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

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

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

- more than 0.05% of bismuth.

(c) **Silicon-electrical steel**

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

(d) **High speed steel**

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

(e) **Silico-manganese steel**

Alloy steels containing by weight:

- not more than 0.7% of carbon,

- 0.5% or more but not more than 1.9% of manganese, and

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

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.

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CHAPTER 72-*Continued*
IRON AND STEEL-*Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
	I - PRIMARY MATERIALS; PRODUCTS IN GRANULAR OR POWDER FORM		
72.01	**Pig iron and spiegeleisen in pigs, blocks or other primary forms.**		
7201.10.00	Non-alloy pig iron containing by weight 0.5% or less of phosphorous……..	Free	kg
7201.20.00	Non-alloy pig iron containing by weight more than 0.5% of phosphorous……	Free	kg
7201.50.00	Alloy pig iron, spiegeleisen:		
7201.50.10	Alloy pig iron……..	Free	kg
7201.50.20	Spiegeleisen.....	Free	kg
72.02	**Ferro-alloys.**		
	Ferro-manganese:		
7202.11.00	Containing by weight more than 2% of carbon…...	Free	kg
7202.19.00	Other……	Free	kg
	Ferro-silicon:		
7202.21.00	Containing by weight more than 55% of silicon….	Free	kg
7202.29.00	Other……	Free	kg
7202.30.00	Ferro-silico-manganese.....	Free	kg
	Ferro-chromium:		
7202.41.00	Containing by weight more than 4% of carbon…...	Free	kg
7202.49.00	Other……	Free	kg
7202.50.00	Ferro-silico-chromium.....	Free	kg
7202.60.00	Ferro-nickel.....	Free	kg
7202.70.00	Ferro-molybdenum.....	Free	kg
7202.80.00	Ferro-tungsten and ferro-silico-tungsten……..	Free	kg
	Other:		
7202.91.00	Ferro-titanium and ferro-silico-titanium……..	Free	kg
7202.92.00	Ferro-vanadium.....	Free	kg
7202.93.00	Ferro-niobium.....	Free	kg
7202.99.00	Other……	Free	kg

CHAPTER 72-*Continued*
IRON AND STEEL-*Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
72.03	**Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron having a minimum purity by weight of 99.94%, in lumps, pellets or similar forms.**		
7203.10.00	Ferrous products obtained by direct reduction of iron ore.....	10%	kg
7203.90.00	Other.....	Free	kg
72.04	**Ferrous waste and scrap; remelting scrap ingots of iron or steel.**		
7204.10.00	Waste and scrap of cast iron.....	Free	kg
	Waste and scrap of alloy steel:		
7204.21.00	Of stainless steel.....	Free	kg
7204.29.00	Other.....	Free	kg
7204.30.00	Waste and scrap of tinned iron or steel.....	Free	kg
	Other waste and scrap:		
7204.41.00	Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles.....	Free	kg
7204.49.00	Other.....	Free	kg
7204.50.00	Remelting scrap ingots.....	Free	kg
72.05	**Granules and powders, of pig iron, spiegeleisen, iron or steel.**		
7205.10.00	Granules.....	Free	kg
	Powders:		
7205.21.00	Of alloy steel.....	Free	kg
7205.29.00	Other.....	Free	kg
	II - IRON AND NON-ALLOY STEEL		
72.06	**Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading 72.03).**		

CHAPTER 72-*Continued*
IRON AND STEEL-*Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
7206.10.00	Ingots:		
7206.10.10	Of iron.....	Free	kg
7206.10.20	Of non-alloy steel.....	Free	kg
7206.90.00	Other:		
7206.90.10	Of iron.....	Free	kg
7206.90.90	Of non-alloy steel.....	Free	kg
72.07	**Semi-finished products of iron or non-alloy steel.**		
	Containing by weight less than 0.25% of carbon:		
7207.11.00	Of rectangular (including square) cross-section, the width measuring less than twice the thickness:		
7207.11.10	Blooms and billets, of non-alloy steel.....	10%	kg
7207.11.90	Other.....	Free	kg
7207.12.00	Other, of rectangular (other than square) cross-section:		
7207.12.10	Blooms and billets, of non-alloy steel.....	10%	kg
7207.12.90	Other.....	Free	kg
7207.19.00	Other:		
7207.19.10	Blooms and billets, of non-alloy steel.....	10%	kg
7207.19.90	Other.....	Free	kg
7207.20.00	Containing by weight 0.25% or more of carbon:		
7207.20.10	Blooms and billets, of non-alloy steel.....	10%	kg
7207.20.90	Other.....	Free	kg
72.08	**Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, hot-rolled, not clad, plated or coated.**		
7208.10.00	In coils, not further worked than hot-rolled, with patterns in relief:		
7208.10.10	Of a thickness of less than 3 mm	Free	kg
7208.10.90	Other.....	Free	kg
	Other, in coils, not further worked than hot-rolled, pickled:		
7208.25.00	Of a thickness of 4.75 mm or more.....	Free	kg

CHAPTER 72-*Continued*
IRON AND STEEL-*Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
7208.26.00	Of a thickness of 3 mm or more but less than 4.75 mm.....	Free	kg
7208.27.00	Of a thickness of less than 3 mm.....	Free	kg
	Other, in coils, not further worked than hot-rolled:		
7208.36.00	Of a thickness exceeding 10 mm.....	Free	kg
7208.37.00	Of a thickness of 4.75 mm or more but not exceeding 10 mm.....	Free	kg
7208.38.00	Of a thickness of 3 mm or more but less than 4.75 mm.....	Free	kg
7208.39.00	Of a thickness of less than 3 mm.....	Free	kg
7208.40.00	Not in coils, not further worked than hot-rolled, with patterns in relief:		
7208.40.10	Of a thickness of less than 3 mm	Free	kg
7208.40.90	Other.....	Free	kg
	Other, not in coils, not further worked than hot-rolled :		
7208.51.00	Of a thickness exceeding 10 mm.....	Free	kg
7208.52.00	Of a thickness of 4.75 mm or more but not exceeding 10 mm.....	Free	kg
7208.53.00	Of a thickness of 3 mm or more but less than 4.75 mm.....	Free	kg
7208.54.00	Of a thickness of less than 3 mm.....	Free	kg
7208.90.00	Other:		
7208.90.10	Of a thickness of less than 3 mm.....	Free	kg
7208.90.90	Other.....	Free	kg
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):		
7209.15.00	Of a thickness of 3mm or more.....	Free	kg
7209.16.00	Of a thickness exceeding 1 mm but less than 3 mm.....	Free	kg
7209.17.00	Of a thickness of 0.5 mm or more but not exceeding 1 mm.....	Free	kg

CHAPTER 72-*Continued*
IRON AND STEEL-*Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
7209.18.00	Of a thickness of less than 0.5 mm……..	Free	kg
	Not in coils, not further worked than cold-rolled (cold reduced):		
7209.25.00	Of a thickness of 3 mm or more……..	Free	kg
7209.26.00	Of a thickness exceeding 1 mm but less than 3 mm……...	Free	kg
7209.27.00	Of a thickness of 0.5 mm or more but not exceeding 1 mm……...	Free	kg
7209.28.00	Of a thickness of less than 0.5 mm……..	Free	kg
7209.90.00	Other:		
7209.90.10	Of a thickness of less than 3 mm……	Free	kg
7209.90.90	Other……	Free	kg
72.10	**Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated.**		
	Plated or coated with tin:		
7210.11.00	Of a thickness of 0.5 mm or more……...	Free	kg
7210.12.00	Of a thickness of less than 0.5 mm……..	Free	kg
7210.20.00	Plated or coated with lead, including terne-plate….	Free	kg
7210.30.00	Electrolytically plated or coated with zinc:		
7210.30.10	Of a thickness of less than 3 mm, corrugated……..	15%	kg
7210.30.20	Of a thickness of less than 3 mm, other……...	Free	kg
7210.30.90	Other……	Free	kg
	Otherwise plated or coated with zinc:		
7210.41.00	Corrugated:		
7210.41.10	Of a thickness of less than 3 mm……	15%	kg
7210.41.90	Other……...	Free	kg
7210.49.00	Other:		
7210.49.10	Of a thickness of less than 3 mm……	15%	kg
7210.49.90	Other……...	Free	kg
7210.50.00	Plated or coated with chromium oxides or with chromium and chromium oxide……...	Free	kg
	Plated or coated with aluminium:		
7210.61.00	Plated or coated with aluminium-zinc alloys:		
7210.61.10	Of a thickness of less than 3 mm, corrugated…….	15%	kg
7210.61.20	Of a thickness of less than 3 mm, other……..	Free	kg

CHAPTER 72-*Continued*
IRON AND STEEL-*Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
7210.61.90	Other.....	Free	kg
7210.69.00	Other.....	Free	kg
7210.70.00	Painted, varnished or coated with plastics:		
7210.70.10	Of a thickness of less than 3 mm, corrugated.....	15%	kg
7210.70.20	Of a thickness of less than 3 mm, other.....	Free	kg
7210.70.90	Other.....	Free	kg
7210.90.00	Other:		
7210.90.10	Of a thickness of less than 3 mm, corrugated.....	15%	kg
7210.90.20	Of a thickness of less than 3 mm, other.....	Free	kg
7210.90.90	Other.....	Free	kg
72.11	**Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated.**		
	Not further worked than hot-rolled:		
7211.13.00	Rolled on four faces or in a closed box pass, of a width exceeding 150 mm and a thickness of not less than 4 mm, not in coils and without patterns in relief.....	Free	kg
7211.14.00	Other, of a thickness of 4.75 mm or more.....	Free	kg
7211.19.00	Other:		
7211.19.10	Of a thickness of less than 3 mm	Free	kg
7211.19.90	Other.....	Free	kg
	Not further worked than cold-rolled (cold-reduced):		
7211.23.00	Containing by weight less than 0.25% of carbon:		
7211.23.10	Of a thickness of less than 3 mm.....	Free	kg
7211.23.90	Other.....	Free	kg
7211.29.00	Other:		
7211.29.10	Of a thickness of less than 3 mm.....	Free	kg
7211.29.90	Other.....	Free	kg
7211.90.00	Other:		
7211.90.10	Of a thickness of less than 3 mm.....	Free	kg
7211.90.90	Other.....	Free	kg

CHAPTER 72-*Continued*
IRON AND STEEL-*Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
72.12	**Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated.**		
7212.10.00	Plated or coated with tin.....	Free	kg
7212.20.00	Electrolytically plated or coated with zinc:		
7212.20.10	Of a thickness of less than 3 mm, corrugated.....	15%	kg
7212.20.20	Of a thickness of less than 3 mm, other.....	Free	kg
7212.20.90	Other.....	Free	kg
7212.30.00	Otherwise plated or coated with zinc:		
7212.30.10	Of a thickness of less than 3 mm, corrugated.....	15%	kg
7212.30.20	Of a thickness of less than 3 mm, other.....	Free	kg
7212.30.90	Other.....	Free	kg
7212.40.00	Painted, varnished or coated with plastics:		
7212.40.10	Of a thickness of less than 3 mm, corrugated.....	15%	kg
7212.40.20	Of a thickness of less than 3 mm, other.....	Free	kg
7212.40.90	Other.....	Free	kg
7212.50.00	Otherwise plated or coated:		
7212.50.10	Of a thickness of less than 3 mm, corrugated.....	15%	kg
7212.50.20	Of a thickness of less than 3 mm, other.....	Free	kg
7212.50.90	Other.....	Free	kg
7212.60.00	Clad:		
7212.60.10	Of a thickness of less than 3 mm, corrugated.....	15%	kg
7212.60.20	Of a thickness of less than 3 mm, other.....	Free	kg
7212.60.90	Other.....	Free	kg
72.13	**Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel.**		
7213.10.00	Containing indentations, ribs, grooves or other deformations produced during the rolling process:		
7213.10.10	Of iron.....	Free	kg
7213.10.90	Of non-alloy steel.....	10%	kg
7213.20.00	Other, of free-cutting steel.....	10%	kg
	Other:		
7213.91.00	Of circular cross-section measuring less than 14 mm in diameter:		
7213.91.10	Of iron.....	Free	kg

CHAPTER 72-*Continued*
IRON AND STEEL-*Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
7213.91.90	Of non-alloy steel.....	10%	kg
7213.99.00	Other:		
7213.99.10	Of iron.....	Free	kg
7213.99.90	Of non-alloy steel.....	10%	kg
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.**		
7214.10.00	Forged:		
7214.10.10	Of iron.....	Free	kg
7214.10.20	Of non-alloy steel.....	Free	kg
7214.20.00	Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling:		
7214.20.10	Of iron.....	Free	kg
7214.20.90	Of non-alloy steel.....	10%	kg
7214.30.00	Other, of free-cutting steel.....	10%	kg
	Other:		
7214.91.00	Of rectangular (other than square) cross-section:		
7214.91.10	Of iron.....	Free	kg
7214.91.90	Of non-alloy steel.....	10%	kg
7214.99.00	Other:		
7214.99.10	Of iron.....	Free	kg
7214.99.90	Of non-alloy steel.....	10%	kg
72.15	**Other bars and rods of iron or non-alloy steel.**		
7215.10.00	Of free-cutting steel, not further worked than cold-formed or cold-finished.....	Free	kg
7215.50.00	Other, not further worked than cold-formed or cold-finished.....	Free	kg
7215.90.00	Other:		
7215.90.10	Of iron.....	Free	kg
7215.90.90	Of non-alloy steel.....	Free	kg

CHAPTER 72-*Continued*
IRON AND STEEL-*Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
72.16	**Angles, shapes and sections of iron or non-alloy steel.**		
7216.10.00	U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm.....	Free	kg
	L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm:		
7216.21.00	L sections.....	Free	kg
7216.22.00	T sections.....	Free	kg
	U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded of a height of less than 80 mm or more:		
7216.31.00	U sections.....	Free	kg
7216.32.00	I sections.....	Free	kg
7216.33.00	H sections.....	Free	kg
7216.40.00	L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more.....	Free	kg
7216.50.00	Other angles, shapes and sections, not further worked than hot-rolled, hot-drawn or extruded:		
7216.50.10	Angles, of non-alloy steel.....	10%	kg
7216.50.90	Other.....	Free	kg
	Angles, shapes and sections, not further worked than cold-formed or cold-finished:		
7216.61.00	Obtained from flat-rolled products:		
7216.61.10	Angles, of non-alloy steel.....	10%	kg
7216.61.90	Other.....	Free	kg
7216.69.00	Other:		
7216.69.10	Angles, of non-alloy steel.....	10%	kg
7216.69.90	Other.....	Free	kg
	Other:		
7216.91.00	Cold-formed or cold-finished from flat-rolled products:		
7216.91.10	Angles, of non-alloy steel.....	10%	kg
7216.91.90	Other.....	Free	kg

CHAPTER 72-*Continued*
IRON AND STEEL-*Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
7216.99.00	Other.....	Free	kg
72.17	**Wire of iron or non-alloy steel.**		
7217.10.00	Not plated or coated, whether or not polished:		
7217.10.10	Of iron.....	Free	kg
7217.10.90	Of non-alloy steel.....	10%	kg
7217.20.00	Plated or coated with zinc.....	Free	kg
7217.30.00	Plated or coated with other base metals.....	Free	kg
7217.90.00	Other.....	Free	kg
	III - STAINLESS STEEL		
72.18	**Stainless steel in ingots or other primary forms; semi-finished products of stainless steel.**		
7218.10.00	Ingots and other primary forms.....	Free	kg
	Other:		
7218.91.00	Of rectangular (other than square) cross-section....	Free	kg
7218.99.00	Other.....	Free	kg
72.19	**Flat-rolled products of stainless steel, of a width of 600 mm or more.**		
	Not further worked than hot-rolled, in coils:		
7219.11.00	Of a thickness exceeding 10 mm.....	Free	kg
7219.12.00	Of a thickness of 4.75 mm or more but not exceeding 10 mm.....	Free	kg
7219.13.00	Of a thickness of 3 mm or more but less than 4.75 mm.....	Free	kg
7219.14.00	Of a thickness of less than 3 mm.....	Free	kg
	Not further worked than hot-rolled, not in coils:		
7219.21.00	Of a thickness exceeding 10 mm.....	Free	kg
7219.22.00	Of a thickness of 4.75 mm or more but not exceeding 10 mm.....	Free	kg

CHAPTER 72-*Continued*
IRON AND STEEL-*Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
7219.23.00	Of a thickness of 3 mm or more but less than 4.75 mm.....	Free	kg
7219.24.00	Of a thickness of less than 3 mm.....	Free	kg
	Not further worked than cold-rolled (cold-reduced):		
7219.31.00	Of a thickness of 4.75 mm or more.....	Free	kg
7219.32.00	Of a thickness of 3 mm or more but less than 4.75 mm.....	Free	kg
7219.33.00	Of a thickness exceeding 1 mm but less than 3 mm.....	Free	kg
7219.34.00	Of a thickness of 0.5 mm or more but not exceeding 1 mm.....	Free	kg
7219.35.00	Of a thickness of less than 0.5 mm.....	Free	kg
7219.90.00	Other.....	Free	kg
72.20	**Flat-rolled products of stainless steel, of a width of less than 600 mm.**		
	Not further worked than hot-rolled:		
7220.11.00	Of a thickness of 4.75 mm or more.....	Free	kg
7220.12.00	Of a thickness of less than 4.75 mm.....	Free	kg
7220.20.00	Not further worked than cold-rolled (cold-reduced)	Free	kg
7220.90.00	Other.....	Free	kg
7221.00.00	**Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel.....**	Free	kg
72.22	**Other bars and rods of stainless steel; angles, shapes and sections of stainless steel.**		
	Bars and rods, not further worked than hot-rolled, hot-drawn or extruded:		
7222.11.00	Of circular cross-section.....	Free	kg
7222.19.00	Other.....	Free	kg
7222.20.00	Bars and rods, not further worked than cold-formed or cold-finished.....	Free	kg
7222.30.00	Other bars and rods.....	Free	kg

CHAPTER 72-*Continued*
IRON AND STEEL-*Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
7222.40.00	Angles, shapes and sections:		
7222.40.10	Angles……..	Free	kg
7222.40.20	Shapes and sections……	Free	kg
7223.00.00	**Wire of stainless steel……..**	Free	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.**		
7224.10.00	Ingots and other primary forms…….	Free	kg
7224.90.00	Other……	Free	kg
72.25	**Flat-rolled products of other alloy steel, of a width of 600 mm or more.**		
	Of silicon-electrical steel:		
7225.11.00	Grain-oriented……..	Free	kg
7225.19.00	Other……	Free	kg
7225.30.00	Other, not further worked than hot-rolled, in coils..	Free	kg
7225.40.00	Other, not further worked than hot-rolled, not in coils……..	Free	kg
7225.50.00	Other, not further worked than cold-rolled (cold-reduced)……	Free	kg
	Other:		
7225.91.00	Electrolytically plated or coated with zinc……..	Free	kg
7225.92.00	Otherwise plated or coated with zinc……..	Free	kg
7225.99.00	Other……	Free	kg

CHAPTER 72-*Continued*
IRON AND STEEL-*Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
72.26	**Flat-rolled products of other alloy steel, of a width of less than 600 mm.**		
	Of silicon-electrical steel:		
7226.11.00	Grain-oriented.....	Free	kg
7226.19.00	Other.....	Free	kg
7226.20.00	Of high speed steel.....	Free	kg
	Other:		
7226.91.00	Not further worked than hot-rolled.....	Free	kg
7226.92.00	Not further worked than cold-rolled (cold-reduced)...	Free	kg
7226.99.00	Other.....	Free	kg
72.27	**Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel.**		
7227.10.00	Of high speed steel.....	Free	kg
7227.20.00	Of silico-manganese steel.....	Free	kg
7227.90.00	Other.....	Free	kg
72.28	**Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel.**		
7228.10.00	Bars and rods, of high speed steel.....	Free	kg
7228.20.00	Bars and rods, of silico-manganese steel.....	Free	kg
7228.30.00	Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded.....	Free	kg
7228.40.00	Other bars and rods, not further worked than forged.	Free	kg
7228.50.00	Other bars and rods, not further worked than cold-formed or cold-finished.....	Free	kg
7228.60.00	Other bars and rods.....	Free	kg
7228.70.00	Angles, shapes and sections:		
7228.70.10	Angles.....	Free	kg
7228.70.20	Shapes and sections.....	Free	kg
7228.80.00	Hollow drill bars and rods.....	Free	kg

CHAPTER 72-*Continued*
IRON AND STEEL-*Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
72.29	**Wire of other alloy steel.**		
7229.20.00	Of silico-manganese steel……..……..	Free	kg
7229.90.00	Other……	Free	kg

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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.

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CHAPTER 73 - *Continued*
ARTICLES OF IRON OR STEEL – *Continued*

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

CHAPTER 73 - *Continued*
ARTICLES OF IRON OR STEEL – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
7304.31.00	Cold-drawn or cold-rolled (cold-reduced)……..	Free	kg
7304.39.00	Other……	Free	kg
	Other, of circular cross-section, of stainless steel:		
7304.41.00	Cold-drawn or cold-rolled (cold-reduced)……..	Free	kg
7304.49.00	Other……	Free	kg
	Other, of circular cross-section, of other alloy steel:		
7304.51.00	Cold-drawn or cold-rolled (cold-reduced)……..	Free	kg
7304.59.00	Other……	Free	kg
7304.90.00	Other……	Free	kg
73.05	**Other tubes and pipes (for example, welded, riveted or similarly closed), having circular cross-sections, the external diameter of which exceeds 406.4 mm, of iron or steel.**		
	Line pipe of a kind used for oil or gas pipelines:		
7305.11.00	Longitudinally submerged arc welded……	Free	kg
7305.12.00	Other, longitudinally welded……..	Free	kg
7305.19.00	Other……	Free	kg
7305.20.00	Casing of a kind used in drilling for oil or gas….	Free	kg
	Other, welded:		
7305.31.00	Longitudinally welded……	Free	kg
7305.39.00	Other……	Free	kg
7305.90.00	Other……	Free	kg
73.06	**Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel.**		
	Line pipe of a kind used for oil or gas pipelines:		
7306.11.00	Welded, of stainless steel……	Free	kg
7306.19.00	Other……	Free	kg
	Casing and tubing of a kind used in drilling for oil or gas:		
7306.21.00	Welded, of stainless steel……	Free	kg
7306.29.00	Other……	Free	kg
7306.30.00	Other, welded, of circular cross-section, of iron or non-alloy steel……	Free	kg

CHAPTER 73 - *Continued*
ARTICLES OF IRON OR STEEL – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
7306.40.00	Other, welded, of circular cross-section, of stainless steel.....	Free	kg
7306.50.00	Other, welded, of circular cross-section, of other alloy steel.....	Free	kg
	Other, welded, of non-circular cross-section:		
7306.61.00	Of square or rectangular cross-section.....	Free	kg
7306.69.00	Of other non-circular cross-section.....	Free	kg
7306.90.00	Other.....	Free	kg
73.07	**Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel.**		
	Cast fittings:		
7307.11.00	Of non-malleable cast iron.....	Free	kg
7307.19.00	Other.....	Free	kg
	Other, of stainless steel:		
7307.21.00	Flanges.....	Free	kg
7307.22.00	Threaded elbows, bends and sleeves.....	Free	kg
7307.23.00	Butt welding fittings.....	Free	kg
7307.29.00	Other.....	Free	kg
	Other:		
7307.91.00	Flanges.....	Free	kg
7307.92.00	Threaded elbows, bends and sleeves.....	Free	kg
7307.93.00	Butt welding fittings.....	Free	kg
7307.99.00	Other.....	Free	kg
73.08	**Structures (excluding prefabricated buildings of heading 9406.00) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frame-works, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel.**		
7308.10.00	Bridges and bridge-sections.....	Free	kg
7308.20.00	Towers and lattice masts.....	Free	kg

CHAPTER 73 - *Continued*
ARTICLES OF IRON OR STEEL – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
7308.30.00	Doors, windows and their frames and thresholds for doors.....	Free	kg
7308.40.00	Equipment for scaffolding, shuttering, propping or pit-propping.....	Free	kg
7308.90.00	Other.....	Free	kg
7309.00	**Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.**		
7309.00.10	Petrol, oil and gas tanks.....	Free	kg
7309.00.20	Water tanks.....	Free	kg
7309.00.90	Other.....	Free	kg
73.10	**Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.**		
7310.10.00	Of a capacity of 50 litres or more.....	Free	kg
	Of a capacity of less than 50 litres:		
7310.21.00	Cans which are to be closed by soldering or crimping.....	15%	kg
7310.29.00	Other.....	5%	kg
7311.00.00	**Containers for compressed or liquefied gas, of iron or steel.....**	Free	kg
73.12	**Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated.**		
7312.10.00	Stranded wire, ropes and cables:		
7312.10.10	Stranded wire.....	15%	kg

CHAPTER 73 - *Continued*
ARTICLES OF IRON OR STEEL – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
7312.10.20	Cables.....	15%	kg
7312.10.30	Ropes.....	Free	kg
7312.90.00	Other.....	Free	kg
7313.00	**Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel.**		
7313.00.10	Barbed wire, of iron or steel.....	15%	kg
7313.00.90	Other.....	15%	kg
73.14	**Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel.**		
	Woven cloth:		
7314.12.00	Endless bands for machinery, of stainless steel...	15%	kg
7314.14.00	Other woven cloth, of stainless steel.....	15%	kg
7314.19.00	Other:		
7314.19.10	Gauze.....	15%	kg
7314.19.90	Other.....	15%	kg
7314.20.00	Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3 mm or more and having a mesh size of 100 cm^2 or more:		
7314.20.10	Grill.....	15%	kg
7314.20.90	Other.....	15%	kg
	Other grill, netting and fencing, welded at the intersection:		
7314.31.00	Plated or coated with zinc:		
7314.31.10	Grill.....	15%	kg
7314.31.90	Other.....	15%	kg
7314.39.00	Other.....	15%	kg
	Other cloth, grill, netting and fencing:		
7314.41.00	Plated or coated with zinc:		
7314.41.10	Grill.....	15%	kg
7314.41.90	Other.....	15%	kg
7314.42.00	Coated with plastics:		

CHAPTER 73 - *Continued*
ARTICLES OF IRON OR STEEL – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
7314.42.10	Grill	15%	kg
7314.42.90	Other	15%	kg
7314.49.00	Other	15%	kg
7314.50.00	Expanded metal	Free	kg
73.15	**Chain and parts thereof, of iron or steel.**		
	Articulated link chain and parts thereof:		
7315.11.00	Roller chain	Free	kg
7315.12.00	Other chain	Free	kg
7315.19.00	Parts	Free	kg
7315.20.00	Skid chain	Free	kg
	Other chain:		
7315.81.00	Stud-link	Free	kg
7315.82.00	Other, welded link	Free	kg
7315.89.00	Other	Free	kg
7315.90.00	Other parts	Free	kg
7316.00.00	**Anchors, grapnels and parts thereof, of iron or steel**	Free	kg
7317.00.00	**Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading 83.05) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper.**		
7317.00.10	Masonry and roofing nails	Free	kg
7317.00.20	Other nails	15%	kg
7317.00.30	Tacks	Free	kg
7317.00.40	Staples	15%	kg
7317.00.90	Other	Free	kg
73.18	**Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel.**		
	Threaded articles:		

CHAPTER 73 - *Continued*
ARTICLES OF IRON OR STEEL – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
7318.11.00	Coach screws.....	Free	kg
7318.12.00	Other wood screws.....	Free	kg
7318.13.00	Screw hooks and screw rings.....	Free	kg
7318.14.00	Self-tapping screws.....	Free	kg
7318.15.00	Other screws and bolts, whether or not with their nuts or washers.....	Free	kg
7318.16.00	Nuts.....	Free	kg
7318.19.00	Other.....	Free	kg
	Non-threaded articles:		
7318.21.00	Spring washers and other lock washers.....	Free	kg
7318.22.00	Other washers.....	Free	kg
7318.23.00	Rivets.....	Free	kg
7318.24.00	Cotters and cotter-pins.....	Free	kg
7318.29.00	Other.....	Free	kg
73.19	**Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stilettos and similar articles, for use in the hand, of iron or steel; safety pins and other pins of iron or steel, not elsewhere specified or included.**		
	:		
7319.20.00	Safety pins.....	Free	kg
7319.30.00	Other pins:		
7319.30.10	Ordinary pins.....	15%	kg
7319.30.90	Other.....	Free	kg
7319.90.00	Other:		
7319.90.10	Sewing, darning or embroidery needles.....	Free	kg
7319.90.90	Other.....	Free	kg
73.20	**Springs and leaves for springs, of iron or steel.**		
7320.10.00	Leaf-springs and leaves therefor:		
7320.10.10	For road motor vehicles.....	20%	kg
7320.10.90	Other.....	Free	kg
7320.20.00	Helical springs:		
7320.20.10	For road motor vehicles.....	20%	kg
7320.20.90	Other.....	Free	kg
7320.90.00	Other:		

CHAPTER 73 - *Continued*
ARTICLES OF IRON OR STEEL – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
7320.90.10	For road motor vehicles.....	20%	kg
7320.90.90	Other.....	Free	kg
73.21	**Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel.**		
	Cooking appliances and plate warmers:		
7321.11.00	For gas fuel or for both gas and other fuels:		
7321.11.10	Stoves and ranges.....	20%	kg and u
7321.11.20	Cookers.....	20%	kg and u
7321.11.30	Barbecues.....	20%	kg and u
7321.11.90	Other.....	20%	kg and u
7321.12.00	For liquid fuel:		
7321.12.10	Stoves and ranges.....	20%	kg and u
7321.12.20	Cookers.....	20%	kg and u
7321.12.30	Barbecues.....	20%	kg and u
7321.12.90	Other.....	20%	kg and u
7321.19.00	Other, including appliances for solid fuel:		
7321.19.10	Stoves and ranges.....	20%	kg and u
7321.19.20	Cookers.....	20%	kg and u
7321.19.30	Barbecues.....	20%	kg and u
7321.19.90	Other.....	20%	kg and u
	Other appliances:		
7321.81.00	For gas fuel or for both gas and other fuels.....	20%	kg and u
7321.82.00	For liquid fuel.....	20%	kg and u
7321.89.00	Other, including appliances for solid fuel.....	20%	kg and u
7321.90.00	Parts.....	Free	kg
73.22	**Radiators for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel.**		

CHAPTER 73 - *Continued*
ARTICLES OF IRON OR STEEL – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
	Radiators and parts thereof:		
7322.11.00	Of cast iron.....	Free	kg
7322.19.00	Other.....	Free	kg
7322.90.00	Other.....	Free	kg
73.23	**Table, kitchen or other household articles and parts thereof, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel.**		
7323.10.00	Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like:		
7323.10.10	Iron or steel wool.....	20%	kg
7323.10.20	Pot scourers and scouring or polishing pads.....	20%	kg
7323.10.90	Other.....	20%	kg
	Other:		
7323.91.00	Of cast iron, not enamelled.....	20%	kg
7323.92.00	Of cast iron, enamelled.....	20%	kg
7323.93.00	Of stainless steel:		
7323.93.10	Baking pans.....	20%	kg
7323.93.20	Buckets.....	20%	kg
7323.93.30	Dust bins.....	20%	kg
7323.93.40	Funnels.....	20%	kg
7323.93.50	Watering-cans.....	20%	kg
7323.93.60	Clothes hangers.....	20%	kg
7323.93.70	Letter boxes.....	20%	kg
7323.93.80	Parts.....	Free	kg
7323.93.90	Other.....	20%	kg
7323.94.00	Of iron (other than cast iron) or steel, enamelled:		
7323.94.10	Baking pans.....	20%	kg
7323.94.20	Buckets.....	20%	kg
7323.94.30	Dust bins.....	20%	kg
7323.94.40	Funnels.....	20%	kg
7323.94.50	Watering-cans.....	20%	kg
7323.94.60	Clothes hangers.....	20%	kg
7323.94.70	Letter boxes.....	20%	kg
7323.94.80	Parts.....	Free	kg
7323.94.90	Other.....	20%	kg

CHAPTER 73 - *Continued*
ARTICLES OF IRON OR STEEL – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
7323.99.00	Other.....	20%	kg
73.24	**Sanitary ware and parts thereof, of iron or steel.**		
7324.10.00	Sinks and wash basins, of stainless steel.....	Free	kg
	Baths:		
7324.21.00	Of cast iron, whether or not enamelled.....	Free	kg
7324.29.00	Other.....	Free	kg
7324.90.00	Other, including parts:		
7324.90.10	Parts of sinks and wash basins.....	Free	kg
7324.90.20	Parts of other sanitary ware.....	Free	kg
7324.90.90	Other.....	Free	kg
73.25	**Other cast articles of iron or steel.**		
7325.10.00	Of non-malleable cast iron.....	20%	kg
	Other:		
7325.91.00	Grinding balls and similar articles for mills.....	Free	kg
7325.99.00	Other.....	20%	kg
73.26	**Other articles of iron or steel.**		
	Forged or stamped, but not further worked:		
7326.11.00	Grinding balls and similar articles for mills.....	Free	kg
7326.19.00	Other.....	20%	kg
7326.20.00	Articles of iron or steel wire.....	20%	kg
7326.90.00	Other:		
7326.90.10	Handcuffs.....	20%	kg
7326.90.90	Other.....	20%	kg

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CHAPTER 74

COPPER AND ARTICLES THEREOF

Note.

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

(a) **Refined copper**

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

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

TABLE – Other elements

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

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

(b) **Copper alloys**

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

(i) the content by weight of at least one of the other elements is greater than the limit specified in the foregoing table; or

(ii) the total content by weight of such other elements exceeds 2.5%.

(c) **Master alloys**

Alloys containing with other elements more than 10% by weight of copper, not usefully malleable and commonly used as an additive in the manufacture of other alloys or as de-oxidants, de-sulphurising agents or for similar uses in the metallurgy of non-ferrous metals. However, copper phosphide (phosphor copper) containing more than 15% by weight of phosphorus falls in heading 2848.00.00.

(d) **Bars and rods**

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

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

(e) **Profiles**

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

(f) **Wire**

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

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

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

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

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,

- of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

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

(h) **Tubes and pipes**

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

Subheading Note.

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

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

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

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

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

- any tin content by weight is less than 3% (see copper-tin alloys (bronzes)).

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

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

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

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

(d) **Copper-nickel base alloys**

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

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CHAPTER 74-*Continued*
COPPER AND ARTICLES THEREOF-Continued

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
7401.00.00	**Copper mattes; cement copper (precipitated copper)……**	Free	kg
7402.00.00	**Unrefined copper; copper anodes for electrolytic refining……..…..**	Free	kg
74.03	**Refined copper and copper alloys, unwrought.**		
	Refined copper:		
7403.11.00	Cathodes and sections of cathodes…….....	Free	kg
7403.12.00	Wire-bars……..	Free	kg
7403.13.00	Billets……	Free	kg
7403.19.00	Other……..….	Free	kg
	Copper alloys:		
7403.21.00	Copper-zinc base alloys (brass)……	Free	kg
7403.22.00	Copper-tin base alloys (bronze)…….....	Free	kg
7403.29.00	Other copper alloys (other than master alloys of heading No. 7405.00.00)……..	Free	kg
7404.00.00	**Copper waste and scrap……..…..**	Free	kg
7405.00.00	**Master alloys of copper……..……**	Free	kg
74.06	**Copper powders and flakes.**		
7406.10.00	Powders of non-lamellar structure……..…	Free	kg
7406.20.00	Powders of lamellar structure; flakes……	Free	kg
74.07	**Copper bars, rods and profiles.**		
7407.10.00	Of refined copper……...	Free	kg
	Of copper alloys:		
7407.21.00	Of copper-zinc base alloys (brass)…….....	Free	kg
7407.29.00	Other……	Free	kg
74.08	**Copper wire.**		
	Of refined copper:		

CHAPTER 74-*Continued*
COPPER AND ARTICLES THEREOF-Continued

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
7408.11.00	Of which the maximum cross-sectional dimension exceeds 6 mm.....	Free	kg
7408.19.00	Other.....	Free	kg
	Of copper alloys:		
7408.21.00	Of copper-zinc base alloys (brass).....	Free	kg
7408.22.00	Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver).....	Free	kg
7408.29.00	Other.....	Free	kg
74.09	**Copper plates, sheets and strip, of a thickness exceeding 0.15 mm.**		
	Of refined copper:		
7409.11.00	In coils.....	Free	kg
7409.19.00	Other.....	Free	kg
	Of copper-zinc base alloys (brass):		
7409.21.00	In coils.....	Free	kg
7409.29.00	Other.....	Free	kg
	Of copper-tin base alloys (bronze):		
7409.31.00	In coils.....	Free	kg
7409.39.00	Other.....	Free	kg
7409.40.00	Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver).....	Free	kg
7409.90.00	Of other copper alloys.....	Free	kg
74.10	**Copper foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.15 mm.**		
	Not backed:		
7410.11.00	Of refined copper.....	Free	kg
7410.12.00	Of copper alloys.....	Free	kg
	Backed:		
7410.21.00	Of refined copper.....	Free	kg
7410.22.00	Of copper alloys.....	Free	kg

CHAPTER 74-*Continued*
COPPER AND ARTICLES THEREOF-Continued

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
74.11	**Copper tubes and pipes.**		
7411.10.00	Of refined copper……	Free	kg
	Of copper alloys:		
7411.21.00	Of copper-zinc base alloys (brass)……	Free	kg
7411.22.00	Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)…...	Free	kg
7411.29.00	Other……	Free	kg
74.12	**Copper tube or pipe fittings (for example, couplings, elbows, sleeves).**		
7412.10.00	Of refined copper……	Free	kg
7412.20.00	Of copper alloys……	Free	kg
7413.00.00	**Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated……..…**	Free	kg
[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.**		
7415.10.00	Nails and tacks, drawing pins, staples and similar articles…...	Free	kg
	Other articles, not threaded:		
7415.21.00	Washers (including spring washers)……	Free	kg
7415.29.00	Other……	Free	kg
	Other threaded articles:		
7415.33.00	Screws; bolts and nuts……..	Free	kg
7415.39.00	Other……	Free	kg
[74.16]			
[74.17]			

CHAPTER 74-*Continued*
COPPER AND ARTICLES THEREOF-Continued

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
74.18	**Table, kitchen or other household articles and parts thereof, of copper; pot scourers and scouring or polishing pads, gloves and the like, of copper; sanitary ware and parts thereof, of copper.**		
	Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like:		
7418.11.00	Pot scourers and scouring or polishing pads, gloves and the like.....	20%	kg
7418.19.00	Other.....	20%	kg
7418.20.00	Sanitary ware and parts thereof.....	20%	kg
74.19	**Other articles of copper.**		
7419.10.00	Chain and parts thereof.....	Free	kg
	Other:		
7419.91.00	Cast, moulded, stamped or forged, but not further worked.....	Free	kg
7419.99.00	Other:		
7419.99.10	Copper springs.....	Free	kg
7419.99.90	Other.....	Free	kg

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CHAPTER 75

NICKEL AND ARTICLES THEREOF

Note.

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

(a) **Bars and rods**

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

(b) **Profiles**

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

(c) **Wire**

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

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

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

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,

- of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

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

(e) **Tubes and pipes**

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

Subheading Notes.

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

(a) **Nickel, not alloyed**

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

(i) the cobalt content by weight does not exceed 1.5%, and

(ii) the content by weight of any other element does not exceed the limit specified in the following table:

TABLE - Other elements

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

(b) **Nickel alloys**

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

(i) the content by weight of cobalt exceeds 1.5%,

(ii) the content by weight of at least one of the other elements is greater than the limit specified in the foregoing table, or

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

2. Notwithstanding the provisions of Chapter Note 1(c), for the purposes of subheading 7508.10.00 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.

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CHAPTER 75 - *Continued*
NICKEL AND ARTICLES THEREOF – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
75.01	**Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy.**		
7501.10.00	Nickel mattes……..	Free	kg
7501.20.00	Nickel oxide sinters and other intermediate products of nickel metallurgy……	Free	kg
75.02	**Unwrought nickel.**		
7502.10.00	Nickel, not alloyed……..	Free	kg
7502.20.00	Nickel alloys……...	Free	kg
7503.00.00	**Nickel waste and scrap…….**	Free	kg
7504.00.00	**Nickel powders and flakes……**	Free	kg
75.05	**Nickel bars, rods, profiles and wire.**		
	Bars, rods and profiles:		
7505.11.00	Of nickel, not alloyed ……...	Free	kg
7505.12.00	Of nickel alloys……..	Free	kg
	Wire:		
7505.21.00	Of nickel, not alloyed……	Free	kg
7505.22.00	Of nickel alloys……	Free	kg
75.06	**Nickel plates, sheets, strip and foil.**		
7506.10.00	Of nickel, not alloyed……	Free	kg
7506.20.00	Of nickel alloys……...	Free	kg
75.07	**Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).**		
	Tubes and pipes:		
7507.11.00	Of nickel, not alloyed……	Free	kg
7507.12.00	Of nickel alloys……..	Free	kg
7507.20.00	Tube or pipe fittings……	Free	kg

CHAPTER 75 - *Continued*
NICKEL AND ARTICLES THEREOF – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
75.08	**Other articles of nickel.**		
7508.10.00	Cloth, grill and netting, of nickel wire.....	Free	kg
7508.90.00	Other:		
7508.90.10	Electro-plating anodes, of nickel, wrought or unwrought, including those produced by electrolysis	Free	kg
7508.90.90	Other.....	Free	kg

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CHAPTER 76

ALUMINIUM AND ARTICLES THEREOF

Note.

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

(a) **Bars and rods**

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

(b) **Profiles**

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

(c) **Wire**

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

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

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

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,

- of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

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

(e) **Tubes and pipes**

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

Subheading Notes.

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

(a) **Aluminium, not alloyed**

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

TABLE - Other elements

Element	Limiting content% by weight
Fe + Si (iron plus silicon) Other elements(1), each	1 0.1(2)
(1) Other elements 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 nor manganese content exceeds 0.05%.	

(b) **Aluminium alloys**

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

(i) the content by weight of at least one of the other elements or of iron plus silicon taken together is greater than the limit specified in the foregoing table; or

(ii) the total content by weight of such other elements exceeds 1%.

2. Notwithstanding the provisions of Chapter Note 1(c), for the purposes of subheading 7616.91.00 the term "wire" applies only to products, whether or not in coils, of any cross-sectional shape, of which no cross-sectional dimension exceeds 6mm.

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CHAPTER 76 - *Continued*
ALUMINIUM AND ARTICLES THEREOF – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
76.01	**Unwrought aluminium.**		
7601.10.00	Aluminium, not alloyed	Free	kg
7601.20.00	Aluminium alloys	Free	kg
7602.00.00	**Aluminium waste and scrap**	Free	kg
76.03	**Aluminium powders and flakes.**		
7603.10.00	Powders of non-lamellar structure	Free	kg
7603.20.00	Powders of lamellar structure; flakes	Free	kg
76.04	**Aluminium bars, rods and profiles.**		
7604.10.00	Of aluminium, not alloyed	15%	kg
	Of aluminium alloys:		
7604.21.00	Hollow profiles	15%	kg
7604.29.00	Other	15%	kg
76.05	**Aluminium wire.**		
	Of aluminium, not alloyed:		
7605.11.00	Of which the maximum cross-sectional dimension exceeds 7 mm	Free	kg
7605.19.00	Other	Free	kg
	Of aluminium alloys:		
7605.21.00	Of which the maximum cross-sectional dimension exceeds 7 mm	Free	kg
7605.29.00	Other	Free	kg
76.06	**Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm.**		
	Rectangular (including square):		
7606.11.00	Of aluminium, not alloyed:		
7606.11.10	Flat sheets	Free	kg
7606.11.20	Corrugated sheets	Free	kg
7606.12.00	Of aluminium alloys:		
7606.12.10	Flat sheets	Free	kg

CHAPTER 76 - *Continued*
ALUMINIUM AND ARTICLES THEREOF – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
7606.12.20	Corrugated sheets.....	Free	kg
	Other:		
7606.91.00	Of aluminium, not alloyed	Free	kg
7606.92.00	Of aluminium alloys.....	Free	kg
76.07	**Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2 mm.**		
	Not backed:		
7607.11.00	Rolled but not further worked.....	Free	kg
7607.19.00	Other.....	Free	kg
7607.20.00	Backed	Free	kg
76.08	**Aluminium tubes and pipes.**		
7608.10.00	Of aluminium, not alloyed.....	15%	kg
7608.20.00	Of aluminium alloys.....	15%	kg
7609.00.00	**Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves).....**	Free	kg
76.10	**Aluminium structures (excluding pre-fabricated buildings of heading 9406.00) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like, prepared for use in structures.**		
7610.10.00	Doors, windows and their frames and thresholds for doors.....	10%	kg
7610.90.00	Other:		
7610.90.10	Complete structures.....	10%	kg
7610.90.90	Other.....	Free	kg

CHAPTER 76 - *Continued*
ALUMINIUM AND ARTICLES THEREOF – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
7611.00	**Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 1, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment**.		
7611.00.10	Water storage tanks.....	10%	kg
7611.00.90	Other.....	Free	kg
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 1, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.**		
7612.10.00	Collapsible tubular containers:		
7612.10.10	Cans.....	Free	kg
7612.10.90	Other.....	Free	kg
7612.90.00	Other:		
7612.90.10	Cans.....	Free	kg
7612.90.90	Other.....	Free	kg
7613.00.00	**Aluminium containers for compressed or liquefied gas.....**	Free	kg
76.14	**Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated.**		
7614.10.00	With steel core.....	Free	kg
7614.90.00	Other.....	Free	kg
76.15	**Table, kitchen or other household articles and parts thereof, of aluminium; pot scourers and scouring or polishing pads, gloves and the like, of aluminium; sanitary ware and parts thereof, or aluminium.**		

CHAPTER 76 - *Continued*
ALUMINIUM AND ARTICLES THEREOF – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
	Table, kitchen, or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like:		
7615.11.00	Pot scourers and scouring or polishing pads, gloves and the like……..	20%	kg
7615.19.00	Other:		
7615.19.10	Saucepans……	20%	kg
7615.19.20	Baking, stew and frying pans……..	20%	kg
7615.19.30	Other table, kitchen or household articles……..	20%	kg
7615.19.40	Parts of the goods of sub-headings7615.19.10,7615.19.20 and 7615.19.30……	Free	kg
7615.19.90	Other……	20%	kg
7615.20.00	Sanitary ware and parts thereof:		
7615.20.10	Sanitary ware……...	20%	kg
7615.20.20	Parts……	Free	kg
76.16	**Other articles of aluminium.**		
7616.10.00	Nails, tacks, staples (other than those of heading 83.05), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles……..……	Free	kg
	Other:		
7616.91.00	Cloth, grill, netting and fencing, of aluminium wire……..……	Free	kg
7616.99.00	Other:		
7616.99.10	Expanded metal……..…….....	Free	kg
7616.99.90	Other……..	Free	kg

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CHAPTER 77

(RESERVED FOR POSSIBLE FUTURE USE IN THE HARMONISED SYSTEM)

CHAPTER 78

LEAD AND ARTICLES THEREOF

Note.

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

(a) **Bars and rods**

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

(b) **Profiles**

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

(c) **Wire**

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

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

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

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,

- of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

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

Tubes and pipes

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

Subheading Note.

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

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

TABLE - Other elements

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

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CHAPTER 78 - *Continued*
LEAD AND ARTICLES THEREOF - *Continued*

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

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CHAPTER 79

ZINC AND ARTICLES THEREOF

Note.

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

(a) **Bars and rods**

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

(b) **Profiles**

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

(c) **Wire**

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

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

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

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,

- of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

Heading 7905.00.00 applies, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(e) **Tubes and pipes**

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

Subheading Note.

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

(a) **Zinc, not alloyed**

Metal containing by weight at least 97.5% of zinc.

(b) **Zinc alloys**

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

(c) **Zinc dust**

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

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CHAPTER 79 - *Continued*
ZINC AND ARTICLES THEREOF – *Continued*

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

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CHAPTER 80

TIN AND ARTICLES THEREOF

Note.

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

(a) **Bars and rods**

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

(b) **Profiles**

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

(c) **Wire**

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

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

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

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,

- of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

Tubes and pipes

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

Subheading Note.

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

(a) **Tin, not alloyed**

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

TABLE - Other elements

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

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CHAPTER 80 - *Continued*
TIN AND ARTICLES THEREOF - *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
80.01	**Unwrought tin.**		
8001.10.00	Tin, not alloyed.....	Free	kg
8001.20.00	Tin alloys.....	Free	kg
8002.00.00	**Tin waste and scrap.....**	Free	kg
8003.00.00	**Tin bars, rods, profiles and wire.....**	Free	kg
[80.04]			
[80.05]			
[80.06]			
8007.00	**Other articles of tin.**		
8007.00.10	Tin plates, sheets and strip, of a thickness exceeding 0.2 mm.....	Free	kg
8007.00.20	Tin foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials), of a thickness (excluding any backing) not exceeding 0.2 mm; tin powders and flakes.....	Free	kg
8007.00.30	Tin tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).....	Free	kg
8007.00.90	Other.....	Free	kg

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CHAPTER 81

OTHER BASE METALS; CERMETS; ARTICLES THEREOF

Subheading Note.

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

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CHAPTER 81 - *Continued*
OTHER BASE METALS; CERMETS; ARTICLES THEREOF - *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
81.01	**Tungsten (wolfram) and articles thereof, including waste and scrap.**		
8101.10.00	Powders	Free	kg
	Other:		
8101.94.00	Unwrought tungsten, including bars and rods obtained simply by sintering	Free	kg
8101.96.00	Wire	Free	kg
8101.97.00	Waste and scrap	Free	kg
8101.99.00	Other	Free	kg
81.02	**Molybdenum and articles thereof, including waste and scrap.**		
8102.10.00	Powders	Free	kg
	Other:		
8102.94.00	Unwrought molybdenum, including bars and rods obtained simply by sintering	Free	kg
8102.95.00	Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	Free	kg
8102.96.00	Wire	Free	kg
8102.97.00	Waste and scrap	Free	kg
8102.99.00	Other	Free	kg
81.03	**Tantalum and articles thereof, including waste and scrap.**		
8103.20.00	Unwrought tantalum, including bars and rods obtained simply by sintering; powders	Free	kg
8103.30.00	Waste and scrap	Free	kg
8103.90.00	Other	Free	kg
81.04	**Magnesium and articles thereof, including waste and scrap.**		
	Unwrought magnesium:		
8104.11.00	Containing at least 99.8% by weight of magnesium	Free	kg
8104.19.00	Other	Free	kg

CHAPTER 81 - *Continued*
OTHER BASE METALS; CERMETS; ARTICLES THEREOF - *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
8104.20.00	Waste and scrap.....	Free	kg
8104.30.00	Raspings, turnings and granules, graded according to size; powders.....	Free	kg
8104.90.00	Other:		
8104.90.10	Wrought bars, rods, angles, shapes and sections of magnesium; magnesium wire; wrought plates, sheets and strip, of magnesium; magnesium foil; raspings and shavings of uniform size, powders and flakes, of magnesium; tubes and pipes and blanks therefor, of magnesium; hollow bars of magnesium.....	Free	kg
8104.90.90	Other.....	Free	kg
81.05	**Cobalt mattes and other intermediate products of cobalt metallurgy; cobalt and articles thereof, including waste and scrap.**		
8105.20.00	Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; powders	Free	kg
8105.30.00	Waste and scrap.....	Free	kg
8105.90.00	Other.....	Free	kg
8106.00.00	**Bismuth and articles thereof, including waste and scrap.....**	Free	kg
81.07	**Cadmium and articles thereof, including waste and scrap.**		
8107.20.00	Unwrought cadmium; powders.....	Free	kg
8107.30.00	Waste and scrap.....	Free	kg
8107.90.00	Other.....	Free	kg
81.08	**Titanium and articles thereof, including waste and scrap.**		
8108.20.00	Unwrought titanium; powders.....	Free	kg
8108.30.00	Waste and scrap.....	Free	kg
8108.90.00	Other.....	Free	kg

CHAPTER 81 - *Continued*
OTHER BASE METALS; CERMETS; ARTICLES THEREOF - *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
81.09	**Zirconium and articles thereof, including waste and scrap.**		
8109.20.00	Unwrought zirconium; powders.....	Free	kg
8109.30.00	Waste and scrap.....	Free	kg
8109.90.00	Other.....	Free	kg
81.10	**Antimony and articles thereof, including waste and scrap.**		
8110.10.00	Unwrought antimony; powders.....	Free	kg
8110.20.00	Waste and scrap.....	Free	kg
8110.90.00	Other.....	Free	kg
8111.00.00	**Manganese and articles thereof, including waste and scrap.....**	Free	kg
81.12	**Beryllium, chromium, germanium, vanadium gallium, hafnium, indium, niobium (columbium), rhenium and thallium, and articles of these metals, including waste and scrap.**		
	Beryllium:		
8112.12.00	Unwrought; powders.....	Free	kg
8112.13.00	Waste and scrap.....	Free	kg
8112.19.00	Other.....	Free	kg
	Chromium:		
8112.21.00	Unwrought; powders.....	Free	kg
8112.22.00	Waste and scrap.....	Free	kg
8112.29.00	Other.....	Free	kg
	Thallium:		
8112.51.00	Unwrought; powders.....	Free	kg
8112.52.00	Waste and scrap.....	Free	kg
8112.59.00	Other.....	Free	kg
	Other:		
8112.92.00	Unwrought; waste and scrap; powders.....	Free	kg
8112.99.00	Other.....	Free	kg

CHAPTER 81 - *Continued*
OTHER BASE METALS; CERMETS; ARTICLES THEREOF - *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
8113.00.00	**Cermets and articles thereof, including waste and scrap……...**	Free	kg

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CHAPTER 82

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

Notes.

1. Apart from blow lamps, portable forges, grinding wheels with frameworks, manicure or pedicure sets, and goods of heading No.8209.00.00, 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 cermets; 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.

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CHAPTER 82 - *Continued*
TOOLS, IMPLEMENTS, CUTLERY, SPOONS AND FORKS, OF BASE METAL; PARTS THEREOF OF BASE METAL - *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
82.01	**Hand tools, the following: spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry.**		
8201.10.00	Spades and shovels.....	Free	kg
8201.20.00	Forks.....	Free	kg
8201.30.00	Mattocks, picks, hoes and rakes:		
8201.30.10	Mattocks.....	Free	kg and u
8201.30.20	Picks.....	Free	kg and u
8201.30.30	Hoes.....	Free	kg and u
8201.30.40	Rakes.....	Free	kg and u
8201.40.00	Axes, bill hooks and similar hewing tools:		
8201.40.10	Axes.....	Free	kg and u
8201.40.20	Machettes (cutlasses).....	Free	kg and u
8201.40.90	Other.....	Free	kg and u
8201.50.00	Secateurs and similar one-handed pruners and shears (including poultry shears).....	Free	kg
8201.60.00	Hedge shears, two-handed pruning shears and similar two-handed shears.....	Free	kg
8201.90.00	Other hand tools of a kind used in agriculture, horticulture or forestry.....	Free	kg
82.02	**Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades).**		
8202.10.00	Hand saws.....	Free	kg
8202.20.00	Band saw blades.....	Free	kg
	Circular saw blades (including slitting or slotting saw blades):		
8202.31.00	With working part of steel.....	Free	kg
8202.39.00	Other, including parts.....	Free	kg
8202.40.00	Chain saw blades.....	Free	kg

CHAPTER 82 - *Continued*
TOOLS, IMPLEMENTS, CUTLERY, SPOONS AND FORKS, OF BASE METAL; PARTS THEREOF OF BASE METAL - *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
	Other saw blades:		
8202.91.00	Straight saw blades, for working metal.....	Free	kg
8202.99.00	Other.....	Free	kg
82.03	**Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools.**		
8203.10.00	Files, rasps and similar tools.....	Free	kg
8203.20.00	Pliers (including cutting pliers), pincers, tweezers and similar tools.....	Free	kg
8203.30.00	Metal cutting shears and similar tools.....	Free	kg
8203.40.00	Pipe-cutters, bolt croppers, perforating punches and similar tools.....	Free	kg
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:		
8204.11.00	Non-adjustable.....	Free	kg
8204.12.00	Adjustable.....	Free	kg
8204.20.00	Interchangeable spanner sockets, with or without handles.....	Free	kg
82.05	**Hand tools (including glaziers' diamonds), not elsewhere specified or included; blow lamps; vices, clamps and the like, other than accessories for and parts of, machine tools; anvils; portable forges; hand or pedal-operated grinding wheels with frameworks.**		

CHAPTER 82 - *Continued*
TOOLS, IMPLEMENTS, CUTLERY, SPOONS AND FORKS, OF BASE METAL; PARTS THEREOF OF BASE METAL - *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
8205.10.00	Drilling, threading or tapping tools.....	Free	kg
8205.20.00	Hammers and sledge hammers.....	Free	kg
8205.30.00	Planes, chisels, gouges and similar cutting tools for working wood.....	Free	kg
8205.40.00	Screwdrivers.....	Free	kg
	Other hand tools (including glaziers' diamonds):		
8205.51.00	Household tools.....	20%	kg
8205.59.00	Other.....	Free	kg
8205.60.00	Blow lamps.....	Free	kg
8205.70.00	Vices, clamps and the like.....	Free	kg
8205.80.00	Anvils; portable forges; hand or pedal-operated grinding wheels with frameworks.....	Free	kg
8205.90.00	Sets of articles of two or more of the foregoing subheadings.....	Free	kg
8206.00	**Tools of two or more of the headings 82.02 to 82.05, put up in sets for retail sale.**		
8206.00.10	Household tools.....	20%	kg
8206.00.90	Other.....	Free	kg
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:		
8207.13.00	With working part of cermets.....	Free	kg
8207.19.00	Other, including parts.....	Free	kg
8207.20.00	Dies for drawing or extruding metal.....	Free	kg
8207.30.00	Tools for pressing, stamping or punching.....	Free	kg
8207.40.00	Tools for tapping or threading.....	Free	kg

CHAPTER 82 - *Continued*
TOOLS, IMPLEMENTS, CUTLERY, SPOONS AND FORKS, OF BASE METAL; PARTS THEREOF OF BASE METAL - *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
8207.50.00	Tools for drilling, other than for rock drilling.....	Free	kg
8207.60.00	Tools for boring or broaching.....	Free	kg
8207.70.00	Tools for milling.....	Free	kg
8207.80.00	Tools for turning.....	Free	kg
8207.90.00	Other interchangeable tools.....	Free	kg
82.08	**Knives and cutting blades, for machines or for mechanical appliances.**		
8208.10.00	For metal working.....	Free	kg
8208.20.00	For wood working.....	Free	kg
8208.30.00	For kitchen appliances or for machines used by the food industry:		
8208.30.10	For kitchen appliances.....	Free	kg
8208.30.90	Other.....	Free	kg
8208.40.00	For agricultural, horticultural or forestry machines:		
8208.40.10	For lawn mowers.....	Free	kg
8208.40.90	Other.....	Free	kg
8208.90.00	Other.....	Free	kg
8209.00.00	**Plates, sticks, tips and the like for tools, unmounted, of cermets.....**	Free	kg
8210.00.00	**Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink.**		
8210.00.10	Coffee-mills.....	20%	kg
8210.00.20	Mincers.....	20%	kg
8210.00.30	Juice extractors.....	20%	kg
8210.00.40	Ice cream freezers.....	20%	kg
8210.00.90	Other.....	20%	kg

CHAPTER 82 - *Continued*
TOOLS, IMPLEMENTS, CUTLERY, SPOONS AND FORKS, OF BASE METAL; PARTS THEREOF OF BASE METAL - *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
82.11	**Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 82.08, and blades therefor.**		
8211.10.00	Sets of assorted articles.....	20%	kg and u
	Other:		
8211.91.00	Table knives having fixed blades.....	20%	kg and u
8211.92.00	Other knives having fixed blades:		
8211.92.10	Household.....	20%	kg and u
8211.92.90	Other.....	Free	kg and u
8211.93.00	Knives having other than fixed blades:		
8211.93.10	Table and other household.....	20%	kg and u
8211.93.90	Other.....	Free	kg and u
8211.94.00	Blades:		
8211.94.10	For table and other household knives.....	20%	kg
8211.94.90	Other.....	Free	kg
8211.95.00	Handles of base metal:		
8211.95.10	For table and other household knives.....	20%	kg
8211.95.90	Other.....	20%	kg
82.12	**Razors and razor blades (including razor blade blanks in strips).**		
8212.10.00	Razors.....	20%	kg and u
8212.20.00	Safety razor blades, including razor blade blanks in strips:		
8212.20.10	Safety razor blades.....	20%	kg and u
8212.20.90	Other.....	Free	kg and u
8212.90.00	Other parts.....	20%	kg
8213.00	**Scissors, tailors' shears and similar shears, and blades therefor.**		
8213.00.10	Tailors' and dressmakers' shears.....	Free	kg
8213.00.90	Other.....	Free	kg

CHAPTER 82 - *Continued*
TOOLS, IMPLEMENTS, CUTLERY, SPOONS AND FORKS, OF BASE METAL; PARTS THEREOF OF BASE METAL - *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
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).**		
8214.10.00	Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor.....	20%	kg
8214.20.00	Manicure or pedicure sets and instruments (including nail files).....	20%	kg
8214.90.00	Other.....	Free	kg
82.15	**Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware.**		
8215.10.00	Sets of assorted articles containing at least one article plated with precious metal.....	20%	kg
8215.20.00	Other sets of assorted articles.....	20%	kg
	Other:		
8215.91.00	Plated with precious metal.....	20%	kg
8215.99.00	Other.....	20%	kg

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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, 7317.00, 73.18 or 73.20, or similar articles of other base metal (Chapters 74 to 76 and 78 to 81) are not to be taken as parts of articles of this Chapter.

2. For the purposes of heading 83.02, the word "castors" means those having a diameter (including, where appropriate, tyres) not exceeding 75 mm, or those having a diameter (including, where appropriate, tyres) exceeding 75 mm provided that the width of the wheel or tyre fitted thereto is less than 30 mm.

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CHAPTER 83 - *Continued*
MISCELLANEOUS ARTICLES OF BASE METAL - *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
83.01	**Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys for any of the foregoing articles, of base metal.**		
8301.10.00	Padlocks.....	Free	kg
8301.20.00	Locks of a kind used for motor vehicles.....	Free	kg
8301.30.00	Locks of a kind used for furniture.....	Free	kg
8301.40.00	Other locks.....	Free	kg
8301.50.00	Clasps and frames with clasps, incorporating locks.....	Free	kg
8301.60.00	Parts.....	Free	kg
8301.70.00	Keys presented separately.....	Free	kg
83.02	**Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hat-racks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closures of base metal.**		
8302.10.00	Hinges.....	Free	kg
8302.20.00	Castors.....	Free	kg
8302.30.00	Other mountings, fittings and similar articles suitable for motor vehicles.....	20%	kg
	Other mountings, fittings and similar articles:		
8302.41.00	Suitable for buildings.....	Free	kg
8302.42.00	Other, suitable for furniture.....	Free	kg
8302.49.00	Other.....	Free	kg
8302.50.00	Hat-racks, hat-pegs, brackets and similar fixtures.....	Free	kg
8302.60.00	Automatic door closures.....	Free	kg

CHAPTER 83 - *Continued*
MISCELLANEOUS ARTICLES OF BASE METAL - *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
8303.00.00	**Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal……...**	Free	kg
8304.00	**Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading 94.03.**		
8304.00.10	Filing cabinets……...	10%	kg
8304.00.20	Card-index cabinets……...	10%	kg
8304.00.90	Other……..	Free	kg
83.05	**Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal.**		
8305.10.00	Fittings for loose-leaf binders or files……..	Free	kg
8305.20.00	Staples in strips……..	15%	kg
8305.90.00	Other, including parts:		
8305.90.10	Paper clips……	15%	kg
8305.90.90	Other……	Free	kg
83.06	**Bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal.**		
8306.10.00	Bells, gongs and the like……	20%	kg
	Statuettes and other ornaments:		
8306.21.00	Plated with precious metal……	20%	kg
8306.29.00	Other……	20%	kg
8306.30.00	Photograph, picture or similar frames; mirrors….	20%	kg

CHAPTER 83 - *Continued*
MISCELLANEOUS ARTICLES OF BASE METAL - *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
83.07	**Flexible tubing of base metal, with or without fittings.**		
8307.10.00	Of iron or steel.....	Free	kg
8307.90.00	Of other base metal.....	Free	kg
83.08	**Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing, footwear, awnings, handbags, travel goods or other made up articles; tubular or bifurcated rivets, of base metal; beads and spangles, of base metal.**		
8308.10.00	Hooks, eyes and eyelets.....	Free	kg
8308.20.00	Tubular or bifurcated rivets.....	Free	kg
8308.90.00	Other, including parts.....	Free	kg
83.09	**Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal.**		
8309.10.00	Crown corks.....	15%	kg
8309.90.00	Other:		
8309.90.10	Bottle caps.....	15%	kg
8309.90.90	Other.....	Free	kg
8310.00.00	**Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 94.05.....**	20%	kg
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.**		

CHAPTER 83 - *Continued*
MISCELLANEOUS ARTICLES OF BASE METAL - *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
8311.10.00	Coated electrodes of base metal, for electric arc-welding:		
8311.10.10	Of non-alloy steel.....	15%	kg
8311.10.90	Of other base metal.....	Free	kg
8311.20.00	Cored wire of base metal, for electric arc-welding.	15%	kg
8311.30.00	Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame.....	15%	kg
8311.90.00	Other, including parts.....	Free	kg

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SECTION XVI

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

Notes.

1. This Section does not cover:

(a) Transmission or conveyor belts or belting, of plastics of Chapter 39, or of vulcanised rubber (heading 40.10); or other articles of a kind used in machinery or mechanical or electrical appliances or for other technical uses, of vulcanised rubber other than hard rubber (heading 40.16);

(b) Articles of leather or of composition leather (heading 4205.00) or of furskin (heading 43.03), of a kind used in machinery or mechanical appliances or for other technical uses;

(c) Bobbins, spools, cops, cones, cores, reels or similar supports, of any material (for example, Chapter 39, 40, 44 or 48 or Section XV);

(d) Perforated cards for Jacquard or similar machines (for example, Chapter 39 or 48 or section XV);

(e) Transmission or conveyor belts or belting, of textile material (heading 5910.00.00) or other articles of textile material for technical uses (heading 59.11);

(f) Precious or semi-precious stones (natural, synthetic or reconstructed) of headings 71.02 to 71.04, or articles wholly of such stones of heading 71.16, except unmounted worked sapphires and diamonds for styli (heading 85.22);

(g) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);

(h) Drill pipe (heading 73.04);

(ij) Endless belts of metal wire or strip (Section XV);

(k) Articles of Chapter 82 or 83;

(l) Articles of Section 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).

Subject to Note 1 to this section, Note 1 to Chapter 84 and to Note 1 to Chapter 85, parts of machines (not being parts of the articles of heading 84.84, 85.44, 85.45, 85.46 or 85.47) are to be classified according to the following rules:

(a) Parts which are goods included in any of the headings of Chapter 84 or 85 (other than headings 84.09, 84.31, 84.48, 84.66, 84.73, 84.87, 8503.00.00, 85.22, 85.29, 85.38 and 85.48) are in all cases to be classified in their respective headings;

(b) Other parts, if suitable for use solely or principally with a particular kind of machine, or with a number of machines of the same heading (including a machine of heading 84.79 or 85.43) are to be classified with the machines of that kind or in heading 84.09, 84.31, 84.48, 84.66, 84.73, 8503.00.00, 85.22, 85.29 or 85.38 as appropriate. However, parts which are equally suitable for use principally with the goods of headings 85.17 and 85.25 to 85.28 are to be classified in heading 85.17;

(c) All other parts are to be classified in heading 84.09, 84.31, 84.48, 84.66, 84.73, 8503.00.00, 85.22, 85.29 or 85.38 as appropriate or, failing that, in heading 84.87 or 85.48.

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.

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 headings of Chapter 84 or 85.

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CHAPTER 84

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

Notes.

1. This Chapter does not cover:

   (a) Millstones, grindstones or other articles of Chapter 68;

   (b) Machinery or appliances (for example, pumps) of ceramic material and ceramic parts of machinery or appliances of any material (Chapter 69);

   (c) Laboratory glassware (heading 70.17); machinery, appliances or other articles for technical uses or parts thereof, of glass (heading 70.19 or 7020.00);

   (d) Articles of heading 73.21 or 73.22 or similar articles of other base metals (Chapters 74 to 76 or 78 to 81);

   (e) Vacuum cleaners of heading 85.08;

   (f) Electro-mechanical domestic appliances of heading 85.09; digital cameras of heading 85.25; or

   (g) Hand-operated mechanical floor sweepers, not motorised (heading 96.03).

2. Subject to the operation of Note 3 to Section XVI, and subject to Note 9 to this Chapter, a machine or appliance which answers to a description in one or more of the headings 84.01 to 84.24 or heading 84.86 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 84.86, as the case may be, and not the latter group.

   Heading 84.19 does not, however, cover:

   (a) Germination plant, incubators or brooders (heading 84.36);

   (b) Grain dampening machines (heading 84.37);

   (c) Diffusing apparatus for sugar juice extraction (heading 84.38);

   (d) Machinery for the heat-treatment of textile yarns, fabrics or made up textile articles (heading 84.51); or

(e) Machinery or plant, designed for mechanical operation, in which a change of temperature, even if necessary, is subsidiary.

Heading 84.22 does not cover:

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

(b) Office machinery of heading 84.72.

Heading 84.24 does not cover:
Ink-jet printing machines (heading 84.43).

3. A machine-tool for working any material which answers to a description in heading 84.56 and at the same time to a description in heading 84.57, 84.58, 84.59, 84.60, 84.61, 84.64 or 84.65 is to be classified in heading 84.56.

4. Heading 84.57 applies only to machine-tools for working metal, other than lathes (including turning centres), which can carry out different types of machining operations either:

(a) by automatic tool change from a magazine or the like in conformity with a machining programme (machining centres),

(b) by the automatic use, simultaneously or sequentially, of different unit heads working on a fixed position workpiece (unit construction machines, single station), or

(c) by the automatic transfer of the workpiece to different unit heads (multi-station transfer machines).

5. (A) For the purposes of heading 84.71, the expression "automatic data processing machines" means machines capable of:

(i) Storing the processing program or programs and at least the data immediately necessary for the execution of the program;

(ii) Being freely programmed in accordance with the requirements of the user;

(iii) Performing arithmetical computations specified by the user; 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 paragraphs (D) and (E) below, a unit is to be regarded as being 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, keyboards, 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 5 (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, failing that, in residual headings.

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

Other steel balls are to be classified in heading 73.26.

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

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

8. For the purposes of heading 84.70, the term "pocket-size" applies only to machines the dimensions of which do not exceed 170 mm x 100 mm x 45 mm.

9. (A) Notes 8 (a) and 8 (b) to Chapter 85 also apply with respect to the expressions "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.

(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; and

(iii) lifting, handling, loading or unloading of boules, wafers, semiconductor devices, electronic integrated circuits and flat panel displays.

(D) Subject to Note 1 to Section XVI and Note 1 to Chapter 84, machines and apparatus answering to the description in heading 84.86 are to be classified in that heading and in no other heading of the Nomenclature.

Subheading Notes.

1. For the purposes of subheading 8471.49.00, the term "systems" means automatic data processing machines whose units satisfy the conditions laid down in Note 5(B) to Chapter 84 and which comprise at least a central processing unit, one input unit (for example, a keyboard or a scanner), and one output unit (for example, a visual display unit or a printer).

2. Subheading 8482.40.00 applies only to bearings with cylindrical rollers of a uniform diameter not exceeding 5 mm and having a length which is at least three times the diameter. The ends of the rollers may be rounded.

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CHAPTER 84 - *Continued*
NUCLEAR REACTORS, BOILERS, MACHINERY
AND MECHANICAL APPLIANCES; PARTS THEREOF – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
84.01	**Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation.**		
8401.10.00	Nuclear reactors	Free	kg
8401.20.00	Machinery and apparatus for isotopic separation, and parts thereof	Free	kg
8401.30.00	Fuel elements (cartridges), non-irradiated	Free	kg
8401.40.00	Parts of nuclear reactors	Free	kg
84.02	**Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers.**		
	Steam or other vapour generating boilers:		
8402.11.00	Watertube boilers with a steam production exceeding 45 tonnes per hour	Free	kg and u
8402.12.00	Watertube boilers with a steam production not exceeding 45 tonnes per hour	Free	kg and u
8402.19.00	Other vapour generating boilers, including hybrid boilers	Free	kg and u
8402.20.00	Super-heated water boilers	Free	kg and u
8402.90.00	Parts	Free	kg
84.03	**Central heating boilers other than those of heading 84.02.**		
8403.10.00	Boilers	Free	kg and u
8403.90.00	Parts	Free	kg
84.04	**Auxiliary plant for use with boilers of heading 84.02 or 84.03 (for example, economizers, super-heaters, soot removers, gas recoverers); condensers for steam or other vapour power units.**		
8404.10.00	Auxiliary plant for use with boilers of heading 84.02 or 84.03	Free	kg and u
8404.20.00	Condensers for steam or other vapour power units	Free	kg and u

CHAPTER 84 - *Continued*
NUCLEAR REACTORS, BOILERS, MACHINERY
AND MECHANICAL APPLIANCES; PARTS THEREOF – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
8404.90.00	Parts	Free	kg
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.**		
8405.10.00	Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers	Free	kg
8405.90.00	Parts	Free	kg
84.06	**Steam turbines and other vapour turbines.**		
8406.10.00	Turbines for marine propulsion	Free	kg and u
	Other turbines:		
8406.81.00	Of an output exceeding 40 MW	Free	kg and u
8406.82.00	Of an output not exceeding 40 MW	Free	kg and u
8406.90.00	Parts	Free	kg
84.07	**Spark-ignition reciprocating or rotary internal combustion piston engines.**		
8407.10.00	Aircraft engines	Free	kg and u
	Marine propulsion engines:		
8407.21.00	Outboard motors	Free	kg and u
8407.29.00	Other	Free	kg and u
	Reciprocating piston engines of a kind used for the propulsion of vehicles of chapter 87:		
8407.31.00	Of a cylinder capacity not exceeding 50 cc	Free	kg and u
8407.32.00	Of a cylinder capacity exceeding 50 cc but not exceeding 250 cc	Free	kg and u
8407.33.00	Of a cylinder capacity exceeding 250 cc but not exceeding 1,000 cc	30%	kg and u
8407.34.00	Of a cylinder capacity exceeding 1,000 cc	30%	kg and u
8407.90.00	Other engines	Free	kg and u

CHAPTER 84 - *Continued*
NUCLEAR REACTORS, BOILERS, MACHINERY
AND MECHANICAL APPLIANCES; PARTS THEREOF – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
84.08	**Compression – ignition internal combustion piston engines (diesel or semi-diesel engines).**		
8408.10.00	Marine propulsion engines	Free	kg and u
8408.20.00	Engines of a kind used for the propulsion of vehicles of Chapter 87	30%	kg and u
8408.90.00	Other engines	Free	kg and u
84.09	**Parts suitable for use solely or principally with the engines of heading 84.07 or 84.08.**		
8409.10.00	For aircraft engines	Free	kg
	Other:		
8409.91.00	Suitable for use solely or principally with spark-ignition internal combustion piston engines:		
8409.91.10	For road motor vehicles	20%	kg
8409.91.20	For marine craft	Free	kg
8409.91.90	Other	Free	kg
8409.99.00	Other:		
8409.99.10	For road motor vehicles	20%	kg
8409.99.20	For marine craft	Free	kg
8409.99.90	Other	Free	kg
84.10	**Hydraulic turbines, water wheels, and regulators therefor.**		
	Hydraulic turbines and water wheels:		
8410.11.00	Of a power not exceeding 1,000 kW	Free	kg and u
8410.12.00	Of a power exceeding 1,000 kW but not exceeding 10,000 kW	Free	kg and u
8410.13.00	Of a power exceeding10,000 kW	Free	kg and u
8410.90.00	Parts, including regulators	Free	kg
84.11	**Turbo-jets, turbo-propellers and other gas turbines.**		

CHAPTER 84 - *Continued*
NUCLEAR REACTORS, BOILERS, MACHINERY
AND MECHANICAL APPLIANCES; PARTS THEREOF – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
	Turbo-jets:		
8411.11.00	Of a thrust not exceeding 25 kN	Free	kg and u
8411.12.00	Of a thrust exceeding 25 kN	Free	kg and u
	Turbo-propellers:		
8411.21.00	Of a power not exceeding 1,100 kW	Free	kg and u
8411.22.00	Of a power exceeding 1,100 kW	Free	kg and u
	Other gas turbines:		
8411.81.00	Of a power not exceeding 5,000 kW	Free	kg and u
8411.82.00	Of a power exceeding 5,000 kW	Free	kg and u
	Parts:		
8411.91.00	Of turbo-jets or turbo-propellers	Free	kg
8411.99.00	Other	Free	kg
84.12	**Other engines and motors**.		
8412.10.00	Reaction engines other than turbo-jets	Free	kg and u
	Hydraulic power engines and motors:		
8412.21.00	Linear acting (cylinders)	Free	kg and u
8412.29.00	Other	Free	kg and u
	Pneumatic power engines and motors:		
8412.31.00	Linear acting (cylinders)	Free	kg and u
8412.39.00	Other	Free	kg and u
8412.80.00	Other	Free	kg and u
8412.90.00	Parts	Free	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:		
8413.11.00	Pumps for dispensing fuel or lubricants, of the type used in filling-stations or in garages	Free	kg and u
8413.19.00	Other	Free	kg and u
8413.20.00	Hand pumps, other than those of subheading 8413.11.00 or 8413.19.00	Free	kg and u

CHAPTER 84 - *Continued*
NUCLEAR REACTORS, BOILERS, MACHINERY
AND MECHANICAL APPLIANCES; PARTS THEREOF – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
8413.30.00	Fuel, lubricating or cooling medium pumps for internal combustion piston engines	20%	kg and u
8413.40.00	Concrete pumps	Free	kg and u
8413.50.00	Other reciprocating positive displacement pumps	Free	kg and u
8413.60.00	Other rotary positive displacement pumps	Free	kg and u
8413.70.00	Other centrifugal pumps	Free	kg and u
	Other pumps; liquid elevators:		
8413.81.00	Pumps	Free	kg and u
8413.82.00	Liquid elevators	Free	kg and u
	Parts:		
8413.91.00	Of pumps:		
8413.91.10	For the pumps of subheading 8413.30.00	Free	kg
8413.91.90	Other	Free	kg
8413.92.00	Of liquid elevators	Free	kg
84.14	**Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters.**		
8414.10.00	Vacuum pumps	Free	kg and u
8414.20.00	Hand- or foot-operated air pumps	Free	kg and u
8414.30.00	Compressors of a kind used in refrigerating equipment	Free	kg and u
8414.40.00	Air compressors mounted on a wheeled chassis for towing	Free	kg and u
	Fans:		
8414.51.00	Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W:		
8414.51.10	Table	20%	kg and u
8414.51.20	Floor	20%	kg and u
8414.51.30	Ceiling or roof	20%	kg and u
8414.51.90	Other	20%	kg and u
8414.59.00	Other	Free	kg and u

CHAPTER 84 - *Continued*
NUCLEAR REACTORS, BOILERS, MACHINERY
AND MECHANICAL APPLIANCES; PARTS THEREOF – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
8414.60.00	Hoods having a maximum horizontal side not exceeding 120 cm	Free	kg and u
8414.80.00	Other	Free	kg and u
8414.90.00	Parts	Free	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.**		
8415.10.00	Window or wall types, self-contained or "split-system"	20%	kg and u
8415.20.00	Of a kind used for persons, in motor vehicles	20%	kg and u
	Other:		
8415.81.00	Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps)	20%	kg and u
8415.82.00	Other, incorporating a refrigerating unit	20%	kg and u
8415.83.00	Not incorporating a refrigerating unit	20%	kg and u
8415.90.00	Parts	5%	kg
84.16	**Furnace burners for liquid fuel, for pulverized solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances.**		
8416.10.00	Furnace burners for liquid fuel	Free	kg
8416.20.00	Other furnace burners, including combination burners	Free	kg
8416.30.00	Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances	Free	kg
8416.90.00	Parts	Free	kg

CHAPTER 84 - *Continued*
NUCLEAR REACTORS, BOILERS, MACHINERY
AND MECHANICAL APPLIANCES; PARTS THEREOF – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
84.17	**Industrial or laboratory furnaces and ovens, including incinerators, non-electric.**		
8417.10.00	Furnaces and ovens for the roasting, melting or other heat-treatment of ores, pyrites or of metals.....	Free	kg and u
8417.20.00	Bakery ovens, including biscuit ovens.....	Free	kg and u
8417.80.00	Other.....	Free	kg and u
8417.90.00	Parts.....	Free	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.**		
8418.10.00	Combined refrigerator-freezers, fitted with separate external doors:		
8418.10.10	Frost free, electrical.....	20%	kg and u
8418.10.20	Other, electrical.....	20%	kg and u
8418.10.30	Non-electrical.....	20%	kg and u
	Refrigerators, household type:		
8418.21.00	Compression-type:		
8418.21.10	Frost free, electrical.....	20%	kg and u
8418.21.20	Other, electrical.....	20%	kg and u
8418.21.30	Non-electrical.....	20%	kg and u
8418.29.00	Other :		
8418.29.10	Electrical.....	20%	kg and u
8418.29.20	Non-electrical.....	20%	kg and u
8418.30.00	Freezers of the chest type, not exceeding 800 litre capacity.....	20%	kg and u
8418.40.00	Freezers of the upright type, not exceeding 900 litre capacity.....	20%	kg and u
8418.50.00	Other furniture (chests, cabinets, display counters, show-cases and the like) for storage and display, incorporating refrigerating or freezing equipment.....	20%	kg and u
	Other refrigerating or freezing equipment; heat pumps:		

CHAPTER 84 - *Continued*
NUCLEAR REACTORS, BOILERS, MACHINERY
AND MECHANICAL APPLIANCES; PARTS THEREOF – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
8418.61.00	Heat pumps other than air conditioning machines of heading 84.15	20%	kg and u
8418.69.00	Other	20%	kg
	Parts:		
8418.91.00	Furniture designed to receive refrigerating or freezing equipment	Free	kg
8418.99.00	Other	2.5%	kg
84.19	**Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 85.14), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilizing, pasteurizing, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric.**		
	Instantaneous or storage water heaters, non-electric:		
8419.11.00	Instantaneous gas water heaters:		
8419.11.10	For domestic use	20%	kg and u
8419.11.90	Other	20%	kg and u
8419.19.00	Other:		
8419.19.10	Solar water heaters, for domestic use	20%	kg and u
8419.19.20	Other solar water heaters	20%	kg and u
8419.19.30	Other water heaters, for domestic use	20%	kg and u
8419.19.90	Other	20%	kg and u
8419.20.00	Medical, surgical or laboratory sterilizers	Free	kg and u
	Dryers:		
8419.31.00	For agricultural products	Free	kg and u
8419.32.00	For wood, paper pulp, paper or paperboard	Free	kg and u
8419.39.00	Other	Free	kg and u
8419.40.00	Distilling or rectifying plant	Free	kg and u
8419.50.00	Heat exchange units	Free	kg and u
8419.60.00	Machinery for liquefying air or other gases	Free	kg and u
	Other machinery, plant and equipment:		

CHAPTER 84 - *Continued*
NUCLEAR REACTORS, BOILERS, MACHINERY
AND MECHANICAL APPLIANCES; PARTS THEREOF – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
8419.81.00	For making hot drinks or for cooking or heating food	Free	kg and u
8419.89.00	Other	Free	kg and u
8419.90.00	Parts	Free	kg
84.20	**Calendering or other rolling machines, other than for metals or glass, and cylinders therefor.**		
8420.10.00	Calendering or other rolling machines	Free	kg and u
	Parts:		
8420.91.00	Cylinders	Free	kg
8420.99.00	Other	Free	kg
84.21	**Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases.**		
	Centrifuges, including centrifugal dryers:		
8421.11.00	Cream separators	Free	kg and u
8421.12.00	Clothes-dryers:		
8421.12.10	For domestic use	20%	kg and u
8421.12.90	Other	Free	kg and u
8421.19.00	Other	Free	kg and u
	Filtering or purifying machinery and apparatus for liquids:		
8421.21.00	For filtering or purifying water	Free	kg and u
8421.22.00	For filtering or purifying beverages other than water	Free	kg and u
8421.23.00	Oil or petrol-filters for internal combustion engines:		
8421.23.10	Oil filters	30%	kg and u
8421.23.20	Petrol filters	30%	kg and u
8421.29.00	Other	Free	kg and u
	Filtering or purifying machinery and apparatus for gases:		
8421.31.00	Intake air filters for internal combustion engines	30%	kg and u
8421.39.00	Other	Free	kg and u

CHAPTER 84 - *Continued*
NUCLEAR REACTORS, BOILERS, MACHINERY
AND MECHANICAL APPLIANCES; PARTS THEREOF – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
8442.30.00	Machinery, apparatus and equipment…….....	Free	kg and u
8442.40.00	Parts of the foregoing machinery, apparatus or equipment……..……..	Free	kg
8442.50.00	Plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)…….....	Free	kg
84.43	**Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42; other printers, copying machines and facsimile machines, whether or not combined; parts and accessories thereof.**		
	Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42:		
8443.11.00	Offset printing machinery reel fed…….....	Free	kg and u
8443.12.00	Offset printing machinery, sheet fed, office type (using sheets with one side not exceeding 22 cm and the other side not exceeding 36 cm in the unfolded state)……	Free	kg and u
8443.13.00	Other offset printing machinery..……..	Free	kg and u
8443.14.00	Letterpress printing machinery, reel fed, excluding flexographic printing……..……..……..	Free	kg and u
8443.15.00	Letterpress printing machinery, other than reel fed, excluding flexographic printing…….....….	Free	kg and u
8443.16.00	Flexographic printing machinery……..……	Free	kg and u
8443.17.00	Gravure printing machinery……..……..…	Free	kg and u
8443.19.00	Other……..……	Free	kg and u
	Other printers, copying machines and facsimile machines, whether or not combined:		
8443.31.00	Machines which 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……..	Free	kg and u

CHAPTER 84 - *Continued*
NUCLEAR REACTORS, BOILERS, MACHINERY
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HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
8423.30.00	Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales……..	Free	kg and u
	Other weighing machinery:		
8423.81.00	Having a maximum weighing capacity not exceeding 30 kg……	Free	kg and u
8423.82.00	Having a maximum weighing capacity exceeding 30 kg but not exceeding 5,000 kg……	Free	kg and u
8423.89.00	Other……	Free	kg and u
8423.90.00	Weighing machine weights of all kinds; parts of weighing machinery……....	Free	kg
84.24	**Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines.**		
8424.10.00	Fire extinguishers, whether or not charged……	Free	kg and u
8424.20.00	Spray guns and similar appliances ……	Free	kg and u
8424.30.00	Steam or sand blasting machines and similar jet projecting machines……....	Free	kg and u
	Other appliances:		
8424.81.00	Agricultural or horticultural……..	Free	kg and u
8424.89.00	Other……	Free	kg and u
8424.90.00	Parts:		
8424.90.10	Of agricultural sprayers……	Free	kg
8424.90.90	Other……..	Free	kg
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:		
8425.11.00	Powered by electric motor……	Free	kg and u
8425.19.00	Other……....	Free	kg and u

CHAPTER 84 - *Continued*
NUCLEAR REACTORS, BOILERS, MACHINERY
AND MECHANICAL APPLIANCES; PARTS THEREOF – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
	Other winches; capstans:		
8425.31.00	Powered by electric motor	Free	kg and u
8425.39.00	Other	Free	kg and u
	Jacks; hoists of a kind used for raising vehicles:		
8425.41.00	Built-in jacking systems of a type used in garages	Free	kg and u
8425.42.00	Other jacks and hoists, hydraulic:.		
8425.42.10	Portable jacks for road motor vehicles	Free	kg and u
8425.42.90	Other	Free	kg and u
8425.49.00	Other	Free	kg and u
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:		
8426.11.00	Overhead travelling cranes on fixed support	Free	kg and u
8426.12.00	Mobile lifting frames on tyres and straddle carriers	Free	kg and u
8426.19.00	Other	Free	kg and u
8426.20.00	Tower cranes	Free	kg and u
8426.30.00	Portal or pedestal jib cranes	Free	kg and u
	Other machinery, self-propelled:		
8426.41.00	On tyres:		
8426.41.10	Sugar cane loading machinery	Free	kg and u
8426.41.90	Other	Free	kg and u
8426.49.00	Other	Free	kg and u
	Other machinery:		
8426.91.00	Designed for mounting on road vehicles	Free	kg and u
8426.99.00	Other	Free	kg and u
84.27	**Fork-lift trucks; other works trucks fitted with lifting or handling equipment.**		

CHAPTER 84 - *Continued*
NUCLEAR REACTORS, BOILERS, MACHINERY
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HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
8427.10.00	Self-propelled trucks powered by an electric motor	Free	kg and u
8427.20.00	Other self-propelled trucks	Free	kg and u
8427.90.00	Other trucks	Free	kg and u
84.28	**Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics).**		
8428.10.00	Lifts and skip hoists	Free	kg and u
8428.20.00	Pneumatic elevators and conveyors	Free	kg and u
	Other continuous-action elevators and conveyors, for goods or materials:		
8428.31.00	Specially designed for underground use	Free	kg and u
8428.32.00	Other, bucket type	Free	kg and u
8428.33.00	Other, belt type	Free	kg and u
8428.39.00	Other	Free	kg and u
8428.40.00	Escalators and moving walkways	Free	kg and u
8428.60.00	Teleferics, chair-lifts, ski-draglines; traction mechanisms for funiculars	Free	kg and u
8428.90.00	Other machinery	Free	kg and u
84.29	**Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers.**		
	Bulldozers and angledozers:		
8429.11.00	Track laying	Free	kg and u
8429.19.00	Other	Free	kg and u
8429.20.00	Graders and levellers	Free	kg and u
8429.30.00	Scrapers	Free	kg and u
8429.40.00	Tamping machines and road rollers:		
8429.40.10	Tamping machines	Free	kg and u
8429.40.20	Road rollers	Free	kg and u
	Mechanical shovels, excavators and shovel loaders:		
8429.51.00	Front-end shovel loaders	Free	kg and u
8429.52.00	Machinery with a 360° revolving superstructure	Free	kg and u

CHAPTER 84 - *Continued*
NUCLEAR REACTORS, BOILERS, MACHINERY
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HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
8429.59.00	Other.....	Free	kg and u
84.30	**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.**		
8430.10.00	Pile-drivers and pile-extractors.....	Free	kg and u
8430.20.00	Snow-ploughs and snow-blowers.....	Free	kg and u
	Coal or rock cutters and tunnelling machinery:		
8430.31.00	Self-propelled.....	Free	kg and u
8430.39.00	Other.....	Free	kg and u
	Other boring or sinking machinery:		
8430.41.00	Self-propelled.....	Free	kg and u
8430.49.00	Other.....	Free	kg and u
8430.50.00	Other machinery, self-propelled.....	Free	kg and u
	Other machinery, not self-propelled:		
8430.61.00	Tamping or compacting machinery.....	Free	kg and u
8430.69.00	Other.....	Free	kg and u
84.31	**Parts suitable for use solely or principally with the machinery of headings 84.25 to 84.30.**		
8431.10.00	Of machinery of heading 84.25.....	Free	kg
8431.20.00	Of machinery of heading 84.27.....	Free	kg
	Of machinery of heading 84.28:		
8431.31.00	Of lifts, skip hoists or escalators.....	Free	kg
8431.39.00	Other.....	Free	kg
	Of machinery of heading 84.26, 84.29 or 84.30:		
8431.41.00	Buckets, shovels, grabs and grips.....	Free	kg
8431.42.00	Bulldozer or angledozer blades.....	Free	kg
8431.43.00	Parts for boring or sinking machinery of subheading 8430.41.00 or 8430.49.00.....	Free	kg
8431.49.00	Other:		
8431.49.10	Of machinery of heading 84.29 or 84.30.....	Free	kg
8431.49.90	Other.....	Free	kg

CHAPTER 84 - *Continued*
NUCLEAR REACTORS, BOILERS, MACHINERY
AND MECHANICAL APPLIANCES; PARTS THEREOF – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
84.32	**Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers.**		
8432.10.00	Ploughs	Free	kg and u
	Harrows, scarifiers, cultivators, weeders and hoes:		
8432.21.00	Disc harrows	Free	kg and u
8432.29.00	Other	Free	kg and u
8432.30.00	Seeders, planters and transplanters	Free	kg and u
8432.40.00	Manure spreaders and fertilizer distributors	Free	kg and u
8432.80.00	Other machinery:		
8432.80.10	Lawn or sports-ground rollers	Free	kg and u
8432.80.90	Other	Free	kg and u
8432.90.00	Parts:		
8432.90.10	Of lawn or sports-ground rollers of sub-heading 8432.80.10	Free	kg
8432.90.90	Other	Free	kg
84.33	**Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 84.37.**		
	Mowers for lawns, parks or sports-grounds:		
8433.11.00	Powered, with the cutting device rotating in a horizontal plane	Free	kg and u
8433.19.00	Other	Free	kg and u
8433.20.00	Other mowers, including cutter bars for tractor mounting	Free	kg and u
8433.30.00	Other haymaking machinery	Free	kg and u
8433.40.00	Straw or fodder balers, including pick-up balers	Free	kg and u
	Other harvesting machinery; threshing machinery:		
8433.51.00	Combine harvester-threshers	Free	kg and u
8433.52.00	Other threshing machinery	Free	kg and u
8433.53.00	Root or tuber harvesting machines	Free	kg and u
8433.59.00	Other:		
8433.59.10	Sugarcane harvesters	Free	kg and u

CHAPTER 84 - *Continued*
NUCLEAR REACTORS, BOILERS, MACHINERY
AND MECHANICAL APPLIANCES; PARTS THEREOF – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
8433.59.90	Other	Free	kg and u
8433.60.00	Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce	Free	kg and u
8433.90.00	Parts:		
8433.90.10	Of mowers for lawns, parks or sports-grounds of sub-headings 8433.11.00 and 8433.19.00	Free	kg
8433.90.90	Other	Free	kg
84.34	**Milking machines and dairy machinery.**		
8434.10.00	Milking machines	Free	kg and u
8434.20.00	Dairy machinery	Free	kg and u
8434.90.00	Parts	Free	kg
84.35	**Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages.**		
8435.10.00	Machinery	Free	kg and u
8435.90.00	Parts	Free	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.**		
8436.10.00	Machinery for preparing animal feeding stuffs	Free	kg and u
	Poultry-keeping machinery; poultry incubators and brooders:		
8436.21.00	Poultry incubators and brooders	Free	kg and u
8436.29.00	Other	Free	kg and u
8436.80.00	Other machinery:		
8436.80.10	Bee-keeping machinery	Free	kg and u
8436.80.90	Other	Free	kg and u
	Parts:		

CHAPTER 84 - *Continued*
NUCLEAR REACTORS, BOILERS, MACHINERY
AND MECHANICAL APPLIANCES; PARTS THEREOF – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
8436.91.00	Of poultry-keeping machinery or poultry incubators and brooders	Free	kg
8436.99.00	Other	Free	kg
84.37	**Machines for cleaning, sorting or grading seeds, grain or dried leguminous vegetables; machinery used in the milling industry or for the working of cereals or dried leguminous vegetables, other than farm-type machinery.**		
8437.10.00	Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables	Free	kg and u
8437.80.00	Other machinery	Free	kg and u
8437.90.00	Parts:		
8437.90.10	Of the machines of sub-heading 8437.10.00	Free	kg
8437.90.90	Other	Free	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 fats or oils.**		
8438.10.00	Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products	Free	kg and u
8438.20.00	Machinery for the manufacture of confectionery, cocoa or chocolate	Free	kg and u
8438.30.00	Machinery for sugar manufacture:		
8438.30.10	Grooved rollers, trash plates and scraper tips	10%	kg and u
8438.30.90	Other	Free	kg and u
8438.40.00	Brewery machinery	Free	kg and u
8438.50.00	Machinery for the preparation of meat or poultry	Free	kg and u
8438.60.00	Machinery for the preparation of fruits, nuts or vegetables	Free	kg and u
8438.80.00	Other machinery	Free	kg and u
8438.90.00	Parts:		
8438.90.10	Of the machines of sub-heading 8438.30.10	10%	kg
8438.90.90	Other	Free	kg

CHAPTER 84 - *Continued*
NUCLEAR REACTORS, BOILERS, MACHINERY
AND MECHANICAL APPLIANCES; PARTS THEREOF – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
84.39	**Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard.**		
8439.10.00	Machinery for making pulp of fibrous cellulosic material	Free	kg and u
8439.20.00	Machinery for making paper or paperboard	Free	kg and u
8439.30.00	Machinery for finishing paper or paperboard	Free	kg and u
	Parts:		
8439.91.00	Of machinery for making pulp of fibrous cellulosic material	Free	kg
8439.99.00	Other	Free	kg
84.40	**Book-binding machinery, including book-sewing machines.**		
8440.10.00	Machinery	Free	kg and u
8440.90.00	Parts	Free	kg
84.41	**Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds.**		
8441.10.00	Cutting machines	Free	kg and u
8441.20.00	Machines for making bags, sacks or envelopes	Free	kg and u
8441.30.00	Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding	Free	kg and u
8441.40.00	Machines for moulding articles in paper pulp, paper or paperboard	Free	kg and u
8441.80.00	Other machinery	Free	kg and u
8441.90.00	Parts	Free	kg
84.42	**Machinery, apparatus and equipment (other than the machine-tools of headings 84.56 to 84.65), for preparing or making plates, cylinders or other printing components; plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished).**		

CHAPTER 84 - *Continued*
NUCLEAR REACTORS, BOILERS, MACHINERY
AND MECHANICAL APPLIANCES; PARTS THEREOF – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
8442.30.00	Machinery, apparatus and equipment…….....	Free	kg and u
8442.40.00	Parts of the foregoing machinery, apparatus or equipment……..……..	Free	kg
8442.50.00	Plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)…….....	Free	kg
84.43	**Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42; other printers, copying machines and facsimile machines, whether or not combined; parts and accessories thereof.**		
	Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42:		
8443.11.00	Offset printing machinery reel fed…….....	Free	kg and u
8443.12.00	Offset printing machinery, sheet fed, office type (using sheets with one side not exceeding 22 cm and the other side not exceeding 36 cm in the unfolded state)……	Free	kg and u
8443.13.00	Other offset printing machinery..……..	Free	kg and u
8443.14.00	Letterpress printing machinery, reel fed, excluding flexographic printing……..……..…….	Free	kg and u
8443.15.00	Letterpress printing machinery, other than reel fed, excluding flexographic printing…….....….	Free	kg and u
8443.16.00	Flexographic printing machinery……..……	Free	kg and u
8443.17.00	Gravure printing machinery……..……..…	Free	kg and u
8443.19.00	Other……...……	Free	kg and u
	Other printers, copying machines and facsimile machines, whether or not combined:		
8443.31.00	Machines which 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……..	Free	kg and u

CHAPTER 84 - *Continued*
NUCLEAR REACTORS, BOILERS, MACHINERY
AND MECHANICAL APPLIANCES; PARTS THEREOF – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
8443.32.00	Other, capable of connecting to an automatic data processing machine or to a network……	Free	kg and u
8443.39.00	Other……	Free	kg and u
	Parts and accessories:		
8443.91.00	Parts and accessories of printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42……	Free	kg
8443.99.00	Other……	Free	kg
8444.00.00	**Machines for extruding, drawing, texturing or cutting man-made textile materials.....**	Free	kg and 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:		
8445.11.00	Carding machines……	Free	kg and u
8445.12.00	Combing machines……	Free	kg and u
8445.13.00	Drawing or roving machines……	Free	kg and u
8445.19.00	Other……	Free	kg and u
8445.20.00	Textile spinning machines……	Free	kg and u
8445.30.00	Textile doubling or twisting machines……	Free	kg and u
8445.40.00	Textile winding (including weft-winding) or reeling machines……	Free	kg and u
8445.90.00	Other……	Free	kg and u
84.46	**Weaving machines (looms).**		
8446.10.00	For weaving fabrics of a width not exceeding 30 cm……	Free	kg and u
	For weaving fabrics of a width exceeding 30 cm, shuttle type:		
8446.21.00	Power looms……	Free	kg and u
8446.29.00	Other……	Free	kg and u
8446.30.00	For weaving fabrics of a width exceeding 30 cm, shuttleless type……	Free	kg and u

CHAPTER 84 - *Continued*
NUCLEAR REACTORS, BOILERS, MACHINERY
AND MECHANICAL APPLIANCES; PARTS THEREOF – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
84.47	**Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting.**		
	Circular knitting machines:		
8447.11.00	With cylinder diameter not exceeding 165 mm……	Free	kg and u
8447.12.00	With cylinder diameter exceeding 165 mm…….….....	Free	kg and u
8447.20.00	Flat knitting machines; stitch-bonding machines…….....	Free	kg and u
8447.90.00	Other……..…….....	Free	kg and u
84.48	**Auxiliary machinery for use with machines of heading 8444.00.00, 84.45, 84.46 or 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 8444.00.00, 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).**		
	Auxiliary machinery for machines of heading 8444.00.00, 84.45, 84.46 or 84.47:		
8448.11.00	Dobbies and Jacquards; card reducing, copying, purchasing or assembling machines for use therewith……..……	Free	kg
8448.19.00	Other……..……..	Free	kg
8448.20.00	Parts and accessories of machines of heading 8444.00.00 or of their auxiliary machinery……..……....	Free	kg
	Parts and accessories of machines of heading 84.45 or of their auxiliary machinery:		
8448.31.00	Card clothing……..……..	Free	kg
8448.32.00	Of machines for preparing textile fibres, other than card clothing……..	Free	kg
8448.33.00	Spindles, spindle flyers, spinning rings and ring travellers……..……..…	Free	kg
8448.39.00	Other……..……..…	Free	kg

CHAPTER 84 - *Continued*
NUCLEAR REACTORS, BOILERS, MACHINERY
AND MECHANICAL APPLIANCES; PARTS THEREOF – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
	Parts and accessories of weaving machines (looms) or of their auxiliary machinery:		
8448.42.00	Reeds for looms, healds and heald-frames	Free	kg
8448.49.00	Other	Free	kg
	Parts and accessories of machines of heading 84.47 or of their auxiliary machinery:		
8448.51.00	Sinkers, needles and other articles used in forming stitches	Free	kg
8448.59.00	Other	Free	kg
8449.00.00	**Machinery for the manufacture or finishing of felt or non-wovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats**	Free	kg
84.50	**Household or laundry-type washing machines, including machines which both wash and dry.**		
	Machines, each of a dry linen capacity not exceeding 10 kg:		
8450.11.00	Fully-automatic machines:		
8450.11.10	For domestic use	30%	kg and u
8450.11.90	Other	Free	kg and u
8450.12.00	Other machines, with built-in centrifugal drier:		
8450.12.10	For domestic use	30%	kg and u
8450.12.90	Other	Free	kg and u
8450.19.00	Other:		
8450.19.10	For domestic use	30%	kg and u
8450.19.90	Other	Free	kg and u
8450.20.00	Machines, each of a dry linen capacity exceeding 10 kg:		
8450.20.10	For domestic use	20%	kg and u
8450.20.90	Other	Free	kg and u
8450.90.00	Parts	Free	kg

CHAPTER 84 - *Continued*
NUCLEAR REACTORS, BOILERS, MACHINERY
AND MECHANICAL APPLIANCES; PARTS THEREOF – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
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.**		
8451.10.00	Dry-cleaning machines	Free	kg and u
	Drying machines:		
8451.21.00	Each of a dry linen capacity not exceeding 10 kg	Free	kg and u
8451.29.00	Other	Free	kg and u
8451.30.00	Ironing machines and presses(including fusing presses)	Free	kg and u
8451.40.00	Washing, bleaching or dyeing machines	Free	kg and u
8451.50.00	Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	Free	kg and u
8451.80.00	Other machinery	Free	kg and u
8451.90.00	Parts	Free	kg
84.52	**Sewing machines, other than book-sewing machines of heading 84.40; furniture, bases and covers specially designed for sewing machines; sewing machine needles.**		
8452.10.00	Sewing machines of the household type	Free	kg and u
	Other sewing machines:		
8452.21.00	Automatic units	Free	kg and u
8452.29.00	Other	Free	kg and u
8452.30.00	Sewing machine needles	Free	kg
8452.40.00	Furniture, bases and covers for sewing machines and parts thereof	Free	kg
8452.90.00	Other parts of sewing machines	Free	kg

CHAPTER 84 - *Continued*
NUCLEAR REACTORS, BOILERS, MACHINERY
AND MECHANICAL APPLIANCES; PARTS THEREOF – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
84.53	**Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines.**		
8453.10.00	Machinery for preparing, tanning or working hides, skins or leather	Free	kg and u
8453.20.00	Machinery for making or repairing footwear	Free	kg and u
8453.80.00	Other machinery	Free	kg and u
8453.90.00	Parts	Free	kg
84.54	**Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries.**		
8454.10.00	Converters	Free	kg and u
8454.20.00	Ingot moulds and ladles	Free	kg and u
8454.30.00	Casting machines	Free	kg and u
8454.90.00	Parts	Free	kg
84.55	**Metal-rolling mills and rolls therefor.**		
8455.10.00	Tube mills	Free	kg and u
	Other rolling mills:		
8455.21.00	Hot or combination hot and cold	Free	kg and u
8455.22.00	Cold	Free	kg and u
8455.30.00	Rolls for rolling mills	Free	kg and u
8455.90.00	Other parts	Free	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.**		
8456.10.00	Operated by laser or other light or photon beam processes	Free	kg and u

CHAPTER 84 - *Continued*
NUCLEAR REACTORS, BOILERS, MACHINERY
AND MECHANICAL APPLIANCES; PARTS THEREOF – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
8456.20.00	Operated by ultrasonic processes	Free	kg and u
8456.30.00	Operated by electro-discharge processes	Free	kg and u
8456.90.00	Other	Free	kg and u
84.57	**Machining centers, unit construction machines (single station) and multi-station transfer machines, for working metal.**		
8457.10.00	Machining centers	Free	kg and u
8457.20.00	Unit construction machines (single stations)	Free	kg and u
8457.30.00	Multi-station transfer machines	Free	kg and u
84.58	**Lathes (including turning centers) for removing metal.**		
	Horizontal lathes:		
8458.11.00	Numerically controlled	Free	kg and u
8458.19.00	Other	Free	kg and u
	Other lathes:		
8458.91.00	Numerically controlled	Free	kg and u
8458.99.00	Other	Free	kg and u
84.59	**Machine-tools (including way-type unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes (including turning centres) of heading 84.58.**		
8459.10.00	Way-type unit head machines	Free	kg and u
	Other drilling machines:		
8459.21.00	Numerically controlled	Free	kg and u
8459.29.00	Other	Free	kg and u
	Other boring-milling machines:.		
8459.31.00	Numerically controlled	Free	kg and u
8459.39.00	Other	Free	kg and u
8459.40.00	Other boring machines	Free	kg and u
	Milling machines, knee-type:		
8459.51.00	Numerically controlled	Free	kg and u
8459.59.00	Other	Free	kg and u

CHAPTER 84 - *Continued*
NUCLEAR REACTORS, BOILERS, MACHINERY
AND MECHANICAL APPLIANCES; PARTS THEREOF – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
	Other milling machines:		
8459.61.00	Numerically controlled.....	Free	kg and u
8459.69.00	Other.....	Free	kg and u
8459.70.00	Other threading or tapping machines.....	Free	kg and u
84.60	**Machine-tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal or cermets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading 84.61.**		
	Flat-surfaces grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01 mm:		
8460.11.00	Numerically controlled.....	Free	kg and u
8460.19.00	Other.....	Free	kg and u
	Other grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01 mm:		
8460.21.00	Numerically controlled.....	Free	kg and u
8460.29.00	Other.....	Free	kg and u
	Sharpening (tool or cutter grinding) machines:		
8460.31.00	Numerically controlled.....	Free	kg and u
8460.39.00	Other.....	Free	kg and u
8460.40.00	Honing or lapping machines.....	Free	kg and u
8460.90.00	Other.....	Free	kg and u
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.**		
8461.20.00	Shaping or slotting machines.....	Free	kg and u
8461.30.00	Broaching machines.....	Free	kg and u
8461.40.00	Gear cutting, gear grinding or gear finishing machines.....	Free	kg and u

CHAPTER 84 - *Continued*
NUCLEAR REACTORS, BOILERS, MACHINERY
AND MECHANICAL APPLIANCES; PARTS THEREOF – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
8461.50.00	Sawing or cutting-off machines……..	Free	kg and u
8461.90.00	Other……..……..	Free	kg and u
84.62	**Machine-tools (including presses) for working metal by forging, hammering or die-stamping; machine-tools (including presses) for working metal by bending, folding, straightening, flattening, shearing, punching or notching; presses for working metal or metal carbides, not specified above.**		
8462.10.00	Forging or die-stamping machines (including presses) and hammers……..……..	Free	kg and u
	Bending, folding, straightening or flattening machines (including presses):		
8462.21.00	Numerically controlled……	Free	kg and u
8462.29.00	Other……..	Free	kg and u
	Shearing machines (including presses), other than combined punching and shearing machines:		
8462.31.00	Numerically controlled……..……..	Free	kg and u
8462.39.00	Other……..……..	Free	kg and u
	Punching or notching machines (including presses), including combined punching and shearing machines:		
8462.41.00	Numerically controlled……..……	Free	kg and u
8462.49.00	Other……..……..	Free	kg and u
	Other:		
8462.91.00	Hydraulic presses……..……	Free	kg and u
8462.99.00	Other……..……	Free	kg and u
84.63	**Other machine-tools for working metal or cermets, without removing material.**		
8463.10.00	Draw-benches for bars, tubes, profiles, wire or the like……..……	Free	kg and u
8463.20.00	Thread rolling machines……..……	Free	kg and u
8463.30.00	Machines for working wire……..……..	Free	kg and u

CHAPTER 84 - *Continued*
NUCLEAR REACTORS, BOILERS, MACHINERY
AND MECHANICAL APPLIANCES; PARTS THEREOF – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
8463.90.00	Other……	Free	kg and u
84.64	**Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass.**		
8464.10.00	Sawing machines……	Free	kg and u
8464.20.00	Grinding or polishing machines……	Free	kg and u
8464.90.00	Other……	Free	kg and u
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.**		
8465.10.00	Machines which can carry out different types of machining operations without tool change between such operations……	Free	kg and u
	Other:		
8465.91.00	Sawing machines……	Free	kg and u
8465.92.00	Planing, milling or moulding (by cutting) machines……	Free	kg and u
8465.93.00	Grinding, sanding or polishing machines……	Free	kg and u
8465.94.00	Bending or assembling machines……	Free	kg and u
8465.95.00	Drilling or morticing machines……	Free	kg and u
8465.96.00	Splitting, slicing or paring machines……	Free	kg and u
8465.99.00	Other……	Free	kg and u
84.66	**Parts and accessories suitable for use solely or principally with the machines of headings 84.56 to 84.65, including work or tool holders, self-opening dieheads, dividing heads and other special attachments for machine-tools; tool holders for any type of tool for working in the hand.**		
8466.10.00	Tool holders and self-opening dieheads……	Free	kg
8466.20.00	Work holders……	Free	kg
8466.30.00	Dividing heads and other special attachments for machine-tools……	Free	kg

CHAPTER 84 - *Continued*
NUCLEAR REACTORS, BOILERS, MACHINERY
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HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
	Other:		
8466.91.00	For machines of heading 84.64	Free	kg
8466.92.00	For machines of heading 84.65	Free	kg
8466.93.00	For machines of headings 84.56 to 84.61	Free	kg
8466.94.00	For machines of heading 84.62 or 84.63	Free	kg
84.67	**Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non-electric motor.**		
	Pneumatic:		
8467.11.00	Rotary type (including combined rotary-percussion)	Free	kg and u
8467.19.00	Other	Free	kg and u
	With self-contained electric motor:		
8467.21.00	Drills of all kinds	Free	kg and u
8467.22.00	Saws	Free	kg and u
8467.29.00	Other	Free	kg and u
	Other tools:		
8467.81.00	Chain saws	Free	kg and u
8467.89.00	Other	Free	kg and u
	Parts:		
8467.91.00	Of chain saws	Free	kg
8467.92.00	Of pneumatic tools	Free	kg
8467.99.00	Other	Free	kg
84.68	**Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of heading 85.15; gas-operated surface tempering machines and appliances.**		
8468.10.00	Hand-held blow pipes	Free	kg and u
8468.20.00	Other gas-operated machinery and apparatus	Free	kg and u
8468.80.00	Other machinery and apparatus	Free	kg and u
8468.90.00	Parts	Free	kg

CHAPTER 84 - *Continued*
NUCLEAR REACTORS, BOILERS, MACHINERY
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HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
8469.00.00	**Typewriters other than printers of heading 84.43; word-processing machines……..**	Free	kg and u
84.70	**Calculating machines and pocket-size data recording, reproducing and displaying machines with calculating functions; accounting machines, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device; cash registers.**		
8470.10.00	Electronic calculators capable of operation without an external source of electric power and pocket-size data recording, reproducing and displaying machines with calculating functions……..……..	Free	kg and u
	Other electronic calculating machines:		
8470.21.00	Incorporating a printing device……..……..	Free	kg and u
8470.29.00	Other……..……..	Free	kg and u
8470.30.00	Other calculating machines……..….	Free	kg and u
8470.50.00	Cash registers……..	Free	kg and u
8470.90.00	Other……..……..	Free	kg and 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.**		
8471.30.00	Portable automatic data processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display…….....	Free	kg and u
	Other automatic data processing machines:		
8471.41.00	Comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined……..…	Free	kg and u
8471.49.00	Other, presented in the form of systems……..…	Free	kg and u
8471.50.00	Processing units other than those of sub-heading 8471.41.00 or 8471.49.00, whether or not containing in the same housing one or two of the following types of unit: storage units, input units, output units……	Free	kg and u

CHAPTER 84 - *Continued*
NUCLEAR REACTORS, BOILERS, MACHINERY
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HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
8471.60.00	Input or output units, whether or not containing storage units in the same housing……..	Free	kg and u
8471.70.00	Storage units……..……	Free	kg and u
8471.80.00	Other units of automatic data processing machines……..……	Free	kg and u
8471.90.00	Other…….……....	Free	kg and u
84.72	**Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin-sorting machines, coin-counting or wrapping machines, pencil-sharpening machines, perforating or stapling machines).**		
8472.10.00	Duplicating machines…….……..	Free	kg and u
8472.30.00	Machines for sorting or folding mail or for inserting mail in envelopes or bands, machines for opening, closing or sealing mail and machines for affixing or cancelling postage stamps……..……....	Free	kg and u
8472.90.00	Other……..……..…..	Free	kg and u
84.73	**Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings 8469.00.00 to 84.72.**		
8473.10.00	Parts and accessories of the machines of heading 8469.00.00……..	Free	kg
	Parts and accessories of the machines of heading 84.70:		
8473.21.00	Of the electronic calculating machines of subheading 8470.10.00, 8470.21.00 or 8470.29.00…….	Free	kg
8473.29.00	Other……..……...	Free	kg
8473.30.00	Parts and accessories of the machines of heading 84.71……..……..……..	Free	kg
8473.40.00	Parts and accessories of the machines of heading 84.72……..……	Free	kg

CHAPTER 84 - *Continued*
NUCLEAR REACTORS, BOILERS, MACHINERY
AND MECHANICAL APPLIANCES; PARTS THEREOF – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
8473.50.00	Parts and accessories equally suitable for use with machines of two or more of the headings 8469.00.00 to 84.72	Free	kg
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.**		
8474.10.00	Sorting, screening, separating or washing machines	Free	kg and u
8474.20.00	Crushing or grinding machines	Free	kg and u
	Mixing or kneading machines:		
8474.31.00	Concrete or mortar mixers	Free	kg and u
8474.32.00	Machines for mixing mineral substances with bitumen	Free	kg and u
8474.39.00	Other	Free	kg and u
8474.80.00	Other machinery	Free	kg and u
8474.90.00	Parts	Free	kg
84.75	**Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes; machines for manufacturing or hot working glass or glassware.**		
8475.10.00	Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes	Free	kg and u
	Machines for manufacturing or hot working glass or glassware:		
8475.21.00	Machines for making optical fibres and preforms thereof	Free	kg and u
8475.29.00	Other	Free	kg and u
8475.90.00	Parts	Free	kg

CHAPTER 84 - *Continued*
NUCLEAR REACTORS, BOILERS, MACHINERY
AND MECHANICAL APPLIANCES; PARTS THEREOF – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
84.76	**Automatic goods-vending machines (for example, postage stamp, cigarette, food or beverage machines), including money-changing machines.**		
	Automatic beverage-vending machines:		
8476.21.00	Incorporating heating or refrigerating devices	20%	kg and u
8476.29.00	Other	20%	kg and u
	Other machines:		
8476.81.00	Incorporating heating or refrigerating devices	20%	kg and u
8476.89.00	Other	20%	kg and u
8476.90.00	Parts	20%	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.**		
8477.10.00	Injection-moulding machines	Free	kg and u
8477.20.00	Extruders	Free	kg and u
8477.30.00	Blow moulding machines	Free	kg and u
8477.40.00	Vacuum moulding machines and other thermoforming machines	Free	kg and u
	Other machinery for moulding or otherwise forming:		
8477.51.00	For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes	Free	kg and u
8477.59.00	Other	Free	kg and u
8477.80.00	Other machinery	Free	kg and u
8477.90.00	Parts	Free	kg
84.78	**Machinery for preparing or making up tobacco, not specified or included elsewhere in this Chapter.**		
8478.10.00	Machinery	Free	kg and u
8478.90.00	Parts	Free	kg

CHAPTER 84 - *Continued*
NUCLEAR REACTORS, BOILERS, MACHINERY
AND MECHANICAL APPLIANCES; PARTS THEREOF – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
84.79	**Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter.**		
8479.10.00	Machinery for public works, building or the like……..	Free	kg and u
8479.20.00	Machinery for the extraction or preparation of animal or fixed vegetable fats or oils……..	Free	kg and u
8479.30.00	Presses for the manufacture of particle board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork……..……	Free	kg and u
8479.40.00	Rope or cable-making machines……..….	Free	kg and u
8479.50.00	Industrial robots, not elsewhere specified or included……..……...	Free	kg and u
8479.60.00	Evaporative air coolers……..……	Free	kg and u
	Other machines and mechanical appliances:		
8479.81.00	For treating metal, including electric wire coil-winders……..…...	Free	kg and u
8479.82.00	Mixing, kneading, crushing, grinding, screening, sifting, homogenizing, emulsifying or stirring machines……..……	Free	kg and u
8479.89.00	Other……..…	Free	kg and u
8479.90.00	Parts……..……	Free	kg
84.80	**Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics.**		
8480.10.00	Moulding boxes for metal foundry ……..	Free	kg
8480.20.00	Mould bases……..……	Free	kg
8480.30.00	Moulding patterns:		
8480.30.10	Of wood……..……..	10%	kg
8480.30.90	Other……..……...	Free	kg
	Moulds for metal or metal carbides:		
8480.41.00	Injection or compression types……..	Free	kg
8480.49.00	Other……..	Free	kg
8480.50.00	Moulds for glass……..……..	Free	kg
8480.60.00	Moulds for mineral materials……..……..	Free	kg

CHAPTER 84 - *Continued*
NUCLEAR REACTORS, BOILERS, MACHINERY
AND MECHANICAL APPLIANCES; PARTS THEREOF – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
	Moulds for rubber or plastics:.		
8480.71.00	Injection or compression types	Free	kg
8480.79.00	Other	Free	kg
84.81	**Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves.**		
8481.10.00	Pressure-reducing valves	Free	kg
8481.20.00	Valves for oleohydraulic or pneumatic transmissions	Free	kg
8481.30.00	Check (nonreturn) valves	Free	kg
8481.40.00	Safety or relief valves	Free	kg
8481.80.00	Other appliances	Free	kg
8481.90.00	Parts	Free	kg
84.82	**Ball or roller bearings**.		
8482.10.00	Ball bearings	Free	kg and u
8482.20.00	Tapered roller bearings, including cone and tapered roller assemblies	Free	kg and u
8482.30.00	Spherical roller bearings	Free	kg and u
8482.40.00	Needle roller bearings	Free	kg and u
8482.50.00	Other cylindrical roller bearings	Free	kg and u
8482.80.00	Other, including combined ball/roller bearings	Free	kg and u
	Parts:		
8482.91.00	Balls, needles and rollers	Free	kg
8482.99.00	Other	Free	kg
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).**		

CHAPTER 84 - *Continued*
NUCLEAR REACTORS, BOILERS, MACHINERY
AND MECHANICAL APPLIANCES; PARTS THEREOF – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
8483.10.00	Transmission shafts (including cam shafts and crank shafts) and cranks:		
8483.10.10	For road motor vehicle engines	20%	kg and u
8483.10.20	For marine engines	Free	kg and u
8483.10.30	For aircraft engines	Free	kg and u
8483.10.90	Other	Free	kg and u
8483.20.00	Bearing housings, incorporating ball or roller bearings:		
8483.20.10	For road motor vehicle engines	20%	kg and u
8483.20.20	For marine engines	Free	kg and u
8483.20.30	For aircraft engines	Free	kg and u
8483.20.90	Other	Free	kg and u
8483.30.00	Bearing housings, not incorporating ball or roller bearings; plain shaft bearings:		
8483.30.10	For road motor vehicle engines	20%	kg and u
8483.30.20	For marine engines	Free	kg and u
8483.30.30	For aircraft engines	Free	kg and u
8483.30.90	Other	Free	kg and u
8483.40.00	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:		
8483.40.10	For road motor vehicle engines	20%	kg and u
8483.40.20	For marine craft	Free	kg and u
8483.40.30	For aircraft engines	Free	kg and u
8483.40.40	Mill chain sprockets	10%	kg and u
8483.40.90	Other	Free	kg and u
8483.50.00	Flywheels and pulleys, including pulley blocks:		
8483.50.10	For road motor vehicle engines	20%	kg and u
8483.50.20	For marine craft	Free	kg and u
8483.50.30	For aircraft engines	Free	kg and u
8483.50.90	Other	Free	kg and u
8483.60.00	Clutches and shaft couplings (including universal joints):		
8483.60.10	For marine craft	Free	kg and u
8483.60.90	Other	Free	kg and u

CHAPTER 84 - *Continued*
NUCLEAR REACTORS, BOILERS, MACHINERY
AND MECHANICAL APPLIANCES; PARTS THEREOF – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
8483.90.00	Toothed wheels, chain sprockets and other transmission elements presented separately; parts:		
8483.90.10	For road motor vehicle engines	20%	kg
8483.90.20	For marine craft	Free	kg
8483.90.30	For aircraft engines	Free	kg
8483.90.90	Other	Free	kg
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.**		
8484.10.00	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal	Free	kg
8484.20.00	Mechanical seals	Free	kg
8484.90.00	Other	Free	kg
[84.85]			
84.86	**Machines and apparatus of a kind used solely or principally for the manufacture of semiconductor boules or wafers, semiconductor devices, electronic integrated circuits or flat panel displays; machines and apparatus specified in Note 9 (C) to this Chapter; parts and accessories.**		
8486.10.00	Machines and apparatus for the manufacture of boules or wafers	Free	kg and u
8486.20.00	Machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits	Free	kg and u
8486.30.00	Machines and apparatus for the manufacture of flat panel displays	Free	kg and u
8486.40.00	Machines and apparatus specified in Note 9 (C) to this Chapter	Free	kg and u
8486.90.00	Parts and accessories	Free	kg

CHAPTER 84 - *Continued*
NUCLEAR REACTORS, BOILERS, MACHINERY
AND MECHANICAL APPLIANCES; PARTS THEREOF – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
84.87	**Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter.**		
8487.10.00	Ships' or boats' propellers and blades therefor..……	Free	kg
8487.90.00	Other……..……....	Free	kg

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CHAPTER 85

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

Notes.

1. This Chapter does not cover:

   (a) Electrically warmed blankets, bed pads, foot-muffs or the like; electrically warmed clothing, footwear or ear pads or other electrically warmed articles worn on or about the person;

   (b) Articles of glass of heading 70.11;

   (c) Machines and apparatus of heading 84.86;

   (d) Vacuum apparatus of a kind used in medical, surgical, dental or veterinary purposes (Chapter 90); or

   (e) Electrically heated furniture of Chapter 94.

2. Headings 85.01 to 85.04 do not apply to goods described in heading 85.11, 85.12, 85.40, 85.41 or 85.42.

   However, metal tank mercury arc rectifiers remain classified in heading 85.04.

3. Heading 85.09 covers only the following electro-mechanical machines of the kind commonly used for domestic purposes:

   (a) Floor polishers, food grinders and mixers, and fruit or vegetable juice extractors, of any weight;

   (b) Other machines provided the weight of such machines does not exceed 20 kg.

   The heading does not, however, apply to fans or ventilating or recycling hoods incorporating a fan, whether or not fitted with filters (heading 84.14), centrifugal clothes-dryers (heading 84.21), dish washing machines (heading 84.22), household washing machines (heading 84.50), roller or other ironing machines (heading 84.20 or 84.51), sewing machines (heading 84.52), electric scissors (heading 84.67) or to electro-thermic appliances (heading 85.16).

4. For the purposes of heading 85.23 :

(a) "Solid-state non-volatile storage devices" (for example, "flash memory cards" or "flash electronic storage cards") are storage devices with a connecting socket, comprising in the same housing one or more flash memories (for example, "FLASH E^2 PROM") in the form of integrated circuits mounted on a printed circuit board. They may include a controller in the form of an integrated circuit and discrete passive components, such as capacitors and resistors;

(b) The term "smart cards" means cards which have embedded in them one or more electronic integrated circuits (a microprocessor, random access memory (RAM) or read-only memory (ROM)) in the form of chips. These cards may contain contacts, a magnetic stripe or an embedded antenna but do not contain any other active or passive circuit elements.

5. For the purposes of heading 8534.00.00 "printed circuits" are circuits obtained by forming on an insulating base, by any printing process (for example, embossing, plating-up, etching) or by the "film circuit" technique, conductor elements, contacts or other printed components (for example, inductances, resistors, capacitors) alone or interconnected according to a pre- established pattern, other than elements which can produce, rectify, modulate or amplify an electrical signal (for example, semiconductor elements).

The expression "printed circuits" does not cover circuits combined with elements other than those obtained during the printing process, nor does it cover individual, discrete resistors, capacitors or inductances. Printed circuits may, however, be fitted with non-printed connecting elements.

Thin- or thick-film circuits comprising passive and active elements obtained during the same technological process are to be classified in heading 85.42.

6. For the 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.

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

8. For the purposes of headings 85.41 and 85.42:

(a) "Diodes, transistors and similar semiconductor devices" are semiconductor devices the operation of which depends on variations in resistivity on the application of an electric field;

(b) "Electronic integrated circuits" 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 or compound semiconductor material (for example, doped silicon, gallium arsenide, silicon germanium, indium phosphide) and are inseparably associated;

(ii) Hybrid integrated circuits in which passive elements (resistors, capacitors, inductances, etc.), obtained by thin- or thick-film technology, and active elements (diodes, transistors, monolithic integrated circuits, etc.), obtained by semiconductor technology, are combined to all intents and purposes indivisibly, by interconnections or interconnecting 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 leadframes, but with no other active or passive circuit elements.

For the classification of the articles defined in this Note, headings 85.41 and 85.42 shall take precedence over any other heading in the Nomenclature, except in the case of heading 85.23,which might cover them by reference to, in particular, their function.

9. For the purposes of heading 85.48, "spent primary cells, spent primary batteries and spent electric accumulators" are those which are neither usable as such because of breakage, cutting-up, wear or other reasons, nor capable of being recharged.

Subheading Note.

1. Subheading 8527.12.00 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 mm x 100 mm x 45 mm.

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CHAPTER 85 - *Continued*
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 - *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
85.01	**Electric motors and generators (excluding generating sets).**		
8501.10.00	Motors of an output not exceeding 37.5W……..	Free	kg and u
8501.20.00	Universal AC/DC motors of an output exceeding 37.5 W……	Free	kg and u
	Other DC motors; DC generators:		
8501.31.00	Of an output not exceeding 750 W……....	Free	kg and u
8501.32.00	Of an output exceeding 750 W but not exceeding 75 kW……	Free	kg and u
8501.33.00	Of an output exceeding 75 kW but not exceeding 375 kW……..	Free	kg and u
8501.34.00	Of an output exceeding 375 kW……..……..	Free	kg and u
8501.40.00	Other AC motors, single-phase……	Free	kg and u
	Other AC motors, multi-phase:		
8501.51.00	Of an output not exceeding 750 W……..……..	Free	kg and u
8501.52.00	Of an output exceeding 750 W but not exceeding 75 kW……	Free	kg and u
8501.53.00	Of an output exceeding 75 kW……..……	Free	kg and u
	AC generators (alternators):		
8501.61.00	Of an output not exceeding 75 kVA……..…	Free	kg and u
8501.62.00	Of an output exceeding 75 kVA but not exceeding 375 kVA……	Free	kg and u
8501.63.00	Of an output exceeding 375 kVA but not exceeding 750 kVA……	Free	kg and u
8501.64.00	Of an output exceeding 750 kVA……..……	Free	kg and u
85.02	**Electric generating sets and rotary converters.**		
	Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines):		

CHAPTER 85 - *Continued*
ELECTRICAL MACHINERY AND EQUIPMENT AND
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AND PARTS AND ACCESSORIES OF SUCH ARTICLES - *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
8502.11.00	Of an output not exceeding 75 kVA……	Free	kg and u
8502.12.00	Of an output exceeding 75 kVA but not exceeding 375 kVA……	Free	kg and u
8502.13.00	Of an output exceeding 375 kVA……	Free	kg and u
8502.20.00	Generating sets with spark-ignition internal combustion piston engines……	Free	kg and u
	Other generating sets:		
8502.31.00	Wind-powered……	Free	kg and u
8502.39.00	Other……	Free	kg and u
8502.40.00	Electric rotary converters……	Free	kg and u
8503.00.00	**Parts suitable for use solely or principally with the machines of heading 85.01 or 85.02……...**	Free	kg
85.04	**Electrical transformers, static converters (for example, rectifiers) and inductors.**		
8504.10.00	Ballasts for discharge lamps or tubes……..	Free	kg and u
	Liquid dielectric transformers:		
8504.21.00	Having a power handling capacity not exceeding 650 kVA……	Free	kg and u
8504.22.00	Having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA……	Free	kg and u
8504.23.00	Having a power handling capacity exceeding 10,000 kVA……	Free	kg and u
	Other transformers:		
8504.31.00	Having a power handling capacity not exceeding 1 kVA……	Free	kg and u
8504.32.00	Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA……	Free	kg and u
8504.33.00	Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA……..	Free	kg and u

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ELECTRICAL MACHINERY AND EQUIPMENT AND
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AND PARTS AND ACCESSORIES OF SUCH ARTICLES - *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
8504.34.00	Having a power handling capacity exceeding 500 kVA	Free	kg and u
8504.40.00	Static converters	Free	kg and u
8504.50.00	Other inductors	Free	kg and u
8504.90.00	Parts	Free	kg
85.05	**Electro-magnets; permanent magnets and articles intended to become permanent magnets after magnetisation; electro-magnetic or permanent magnet chucks, clamps and similar holding devices; electro-magnetic couplings, clutches and brakes; electro-magnetic lifting heads.**		
	Permanent magnets and articles intended to become permanent magnets after magnetization :		
8505.11.00	Of metal	Free	kg
8505.19.00	Other	Free	kg
8505.20.00	Electro-magnetic couplings, clutches and brakes	Free	kg
8505.90.00	Other, including parts	Free	kg
85.06	**Primary cells and primary batteries.**		
8506.10.00	Manganese dioxide	20%	kg and u
8506.30.00	Mercuric oxide	20%	kg and u
8506.40.00	Silver oxide	20%	kg and u
8506.50.00	Lithium	20%	kg and u
8506.60.00	Air-zinc	20%	kg and u
8506.80.00	Other primary cells and primary batteries	20%	kg and u
8506.90.00	Parts	20%	kg

CHAPTER 85 - *Continued*
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 - *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
85.07	**Electric accumulators, including separators therefor, whether or not rectangular (including square).**		
8507.10.00	Lead-acid, of a kind used for starting piston engines	20%	kg and u
8507.20.00	Other lead-acid accumulators	20%	kg and u
8507.30.00	Nickel-cadmium	20%	kg and u
8507.40.00	Nickel-iron	20%	kg and u
8507.80.00	Other accumulators	20%	kg and u
8507.90.00	Parts:		
8507.90.10	Lead grids; plates coated with paste	20%	kg
8507.90.90	Other parts	20%	kg
85.08	**Vacuum cleaners**		
	With self-contained electric motor:		
8508.11.00	Of a power not exceeding 1,500 W and having a dust bag or other receptacle capacity not exceeding 20 L	20%	kg and u
8508.19.00	Other	20%	kg and u
8508.60.00	Other vacuum cleaners	20%	kg and u
8508.70.00	Parts	Free	kg
85.09	**Electro-mechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 85.08.**		
8509.40.00	Food grinders and mixers; fruit or vegetable juice extractors:		
8509.40.10	Food grinders and mixers	20%	kg and u
8509.40.20	Fruit or vegetable juice extractors	20%	kg and u
8509.80.00	Other appliances:		

CHAPTER 85 - *Continued*
ELECTRICAL MACHINERY AND EQUIPMENT AND
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AND PARTS AND ACCESSORIES OF SUCH ARTICLES - *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
8509.80.10	Blenders	20%	kg and u
8509.80.20	Floor polishers	20%	kg and u
8509.80.30	Kitchen waste disposers	20%	kg and u
8509.80.90	Other	20%	kg and u
8509.90.00	Parts	Free	kg
85.10	**Shavers, hair clippers and hair-removing appliances, with self-contained electric motor.**		
8510.10.00	Shavers	20%	kg and u
8510.20.00	Hair clippers	20%	kg and u
8510.30.00	Hair-removing appliances	20%	kg and u
8510.90.00	Parts	20%	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, alternators) and cut-outs of a kind used in conjunction with such engines.**		
8511.10.00	Sparking plugs	10%	kg and u
8511.20.00	Ignition magnetos; magneto-dynamos; magnetic flywheels	20%	kg and u
8511.30.00	Distributors; ignition coils	20%	kg and u
8511.40.00	Starter motors and dual purpose starter-generators	20%	kg and u
8511.50.00	Other generators	20%	kg and u
8511.80.00	Other equipment	20%	kg and u
8511.90.00	Parts	10%	kg

CHAPTER 85 - *Continued*
ELECTRICAL MACHINERY AND EQUIPMENT AND
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HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
85.12	**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.**		
8512.10.00	Lighting or visual signalling equipment or a kind used on bicycles	Free	kg and u
8512.20.00	Other lighting or visual signalling equipment	25%	kg and u
8512.30.00	Sound signalling equipment	25%	kg and u
8512.40.00	Windscreen wipers, defrosters and demisters	25%	kg and u
8512.90.00	Parts	Free	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.**		
8513.10.00	Lamps	20%	kg and u
8513.90.00	Parts	Free	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 materials by induction or dielectric loss.**		
8514.10.00	Resistance heated furnaces and ovens	Free	kg and u
8514.20.00	Furnaces and ovens functioning by induction or dielectric loss	Free	kg and u
8514.30.00	Other furnaces and ovens	Free	kg and u
8514.40.00	Other equipment for the heat treatment of materials by induction or dielectric loss	Free	kg and u
8514.90.00	Parts	Free	kg

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HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
85.15	**Electric (including electrically heated gas), laser or other light or photon beam, ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus, whether or not capable of cutting; electric machines and apparatus for hot spraying of metals or cermets.**		
	Brazing or soldering machines and apparatus:		
8515.11.00	Soldering irons and guns…….……..	Free	kg and u
8515.19.00	Other……	Free	kg and u
	Machines and apparatus for resistance welding of metal:		
8515.21.00	Fully or partly automatic……	Free	kg and u
8515.29.00	Other……	Free	kg and u
	Machines and apparatus for arc (including plasma arc) welding of metals:		
8515.31.00	Fully or partly automatic……	Free	kg and u
8515.39.00	Other……	Free	kg and u
8515.80.00	Other machines and apparatus……....	Free	kg and u
8515.90.00	Parts……..	Free	kg
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**		

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HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
8516.10.00	Electric instantaneous or storage water heaters and immersion heaters:		
8516.10.10	Electric instantaneous or storage water heaters……..	20%	kg and u
8516.10.20	Immersion heaters……...…	20%	kg and u
	Electric space heating apparatus and electric soil heating apparatus:		
8516.21.00	Storage heating radiators……	20%	kg and u
8516.29.00	Other……	20%	kg and u
	Electro-thermic hair-dressing or hand-drying apparatus:		
8516.31.00	Hair dryers……..	20%	kg and u
8516.32.00	Other hair-dressing apparatus……	20%	kg and u
8516.33.00	Hand-drying apparatus……	20%	kg and u
8516.40.00	Electric smoothing irons……..	20%	kg and u
8516.50.00	Microwave ovens……	20%	kg and u
8516.60.00	Other ovens; cookers, cooking plates, boiling rings, grillers and roasters:		
8516.60.10	Stoves and cookers……..	20%	kg and u
8516.60.90	Other……	20%	kg and u
	Other electro-thermic appliances:		
8516.71.00	Coffee or tea makers……...……	20%	kg and u
8516.72.00	Toasters……...……	20%	kg and u
8516.79.00	Other……	20%	kg and u
8516.80.00	Electric heating resistors……...…...	20%	kg and u
8516.90.00	Parts……..	Free	kg

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HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
85.17	**Telephone sets, including telephones for cellular networks or for other wireless networks; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 84.43, 85.25, 85.27 or 85.28.**		
	Telephone sets including telephones for cellular networks or for other wireless networks:		
8517.11.00	Line telephone sets with cordless handsets……	Free	kg and u
8517.12.00	Telephones for cellular networks or for other wireless networks:		
8517.12.10	Portable radio-telephones……	20%	kg and u
8517.12.90	Other……..	Free	kg and u
8517.18.00	Other……	Free	kg and u
	Other apparatus for 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):		
8517.61.00	Base stations……..……	Free	kg and u
8517.62.00	Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus……	Free	kg and u
8517.69.00	Other……..	Free	kg and u
8517.70.00	Parts…….....	Free	kg

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HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
85.18	**Microphones and stands therefor; loud-speakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers; audio-frequency electric amplifiers; electric sound amplifier sets.**		
8518.10.00	Microphones and stands therefore……	20%	kg and u
	Loudspeakers, whether or not mounted in their enclosures:		
8518.21.00	Single loudspeakers, mounted in their enclosures.....	20%	kg and u
8518.22.00	Multiple loudspeakers, mounted in the same enclosure……..….	20%	kg and u
8518.29.00	Other……	20%	kg and u
8518.30.00	Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers….....	20%	kg and u
8518.40.00	Audio-frequency electric amplifiers……..….	30%	kg and u
8518.50.00	Electric sound amplifier sets……..….	20%	kg and u
8518.90.00	Parts…….……..…...	20%	kg
85.19	**Sound recording or reproducing apparatus.**		
8519.20.00	Apparatus operated by coins, banknotes, bank cards, tokens or by other means of payment:		
8519.20.10	Coin- or disc-operated record-players……..….	30%	kg and u
8519.20.90	Other……..…	20%	kg and u
8519.30.00	Turntables (record-decks)……..….	20%	kg and u
8519.50.00	Telephone answering machines……..…	20%	kg and u
	Other apparatus:		
8519.81.00	Using magnetic, optical or semiconductor media:		

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HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
8519.81.10	Transcribing machines……..	20%	kg and u
8519.81.20	Pocket-size cassette-players……..	20%	kg and u
8519.81.30	Dictating machines not capable of operating without an external source of power……	Free	kg and u
8519.81.40	Other magnetic tape recorders incorporating sound reproducing apparatus……..……	20%	kg and u
8519.81.90	Other……..	20%	kg and u
8519.89.00	Other……..……	20%	kg and u
[85.20]			
85.21	**Video recording or reproducing apparatus, whether or not incorporating a video tuner.**		
8521.10.00	Magnetic tape-type……..……	30%	kg and u
8521.90.00	Other……	30%	kg and u
85.22	**Parts and accessories suitable for use solely or principally with the apparatus of headings 85.19 to 85.21.**		
8522.10.00	Pick-up cartridges……..……	Free	kg
8522.90.00	Other……	Free	kg
85.23	**Discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37.**		
	Magnetic media:		

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HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
8523.21.00	Cards incorporating a magnetic stripe:		
8523.21.10	Unrecorded	Free	kg and u
8523.21.90	Recorded	20%	kg and u
8523.29.00	Other:		
8523.29.10	Unrecorded audio tapes	Free	kg and u
8523.29.20	Recorded audio tapes	20%	kg and u
8523.29.30	Unrecorded video tapes	Free	kg and u
8523.29.40	Recorded video tapes	20%	kg and u
8523.29.50	Unrecorded magnetic discs	Free	kg and u
8523.29.60	Magnetic tapes for reproducing phenomena other than sound or image	20%	kg and u
8523.29.70	Diskettes	Free	kg and u
8523.29.90	Other	Free	kg and u
8523.40.00	Optical media:		
8523.40.10	Discs for laser reading system for reproducing phenomena other than sound or image	20%	kg and u
8523.40.20	Discs for laser reading system for reproducing phenomena other than sound only	20%	kg and u
8523.40.30	Other discs for laser reading system	20%	kg and u
8523.40.40	Audio compact discs	30%	kg and u
8523.40.50	Other compact discs	Free	kg and u
8523.40.60	Unrecorded DVD's	Free	kg and u
8523.40.70	Recorded DVD's	20%	kg and u
8523.40.90	Other	20%	kg and u
	Semi-conductor media:		
8523.51.00	Solid-state non-volatile storage devices:		
8523.51.10	USB Flash Drive	Free	kg and u
8523.51.20	Flash memory cards	Free	kg and u
8523.51.30	Other unrecorded	Free	kg and u
8523.51.70	Other recorded	20%	kg and u

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HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
8523.52.00	Smart cards	Free	kg and u
8523.59.00	Other	Free	kg and u
8523.80.00	Other:		
8523.80.10	Unrecorded	Free	kg and u
8523.80.90	Recorded	20%	kg and u
[85.24]			
85.25	**Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video camera recorders.**		
8525.50.00	Transmission apparatus	Free	kg and u
8525.60.00	Transmission apparatus incorporating reception apparatus	20%	kg and u
8525.80.00	Television cameras, digital cameras and video camera recorders	20%	kg and u
85.26	**Radar apparatus, radio navigational aid apparatus and radio remote control apparatus.**		
8526.10.00	Radar apparatus	Free	kg and u
	Other:		
8526.91.00	Radio navigational aid apparatus	Free	kg and u
8526.92.00	Radio remote control apparatus	Free	kg and u

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HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
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:		
8527.12.00	Pocket-size radio cassette-players……..	20%	kg and u
8527.13.00	Other apparatus combined with sound recording or reproducing apparatus……..……	20%	kg and u
8527.19.00	Other……	20%	kg and u
	Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles:		
8527.21.00	Combined with sound recording or reproducing apparatus……	20%	kg and u
8527.29.00	Other……	20%	kg and u
	Other:		
8527.91.00	Combined with sound recording or reproducing apparatus……	20%	kg and u
8527.92.00	Not combined with sound recording or reproducing apparatus but combined with a clock..….	20%	kg and u
8527.99.00	Other……..……	20%	kg and u
85.28	**Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus.**		
	Cathode-ray tube monitors:		
8528.41.00	Of a kind solely or principally used in an automatic data processing system of heading 84.71……	Free	kg and u
8528.49.00	Other……	20%	kg and u
	Other monitors:		

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HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
8528.51.00	Of a kind solely or principally used in an automatic data processing system of heading 84.71……	Free	kg and u
8528.59.00	Other:		
8528.59.10	Monitors incorporating television reception apparatus……	20%	kg and u
8528.59.90	Other……..	20%	kg and u
	Projectors:		
8528.61.00	Of a kind solely or principally used in an automatic data processing system of heading 84.71……	Free	kg and u
8528.69.00	Other……	20%	kg and u
	Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus:		
8528.71.00	Not designed to incorporate a video display or screen……..…	20%	kg and u
8528.72.00	Other, colour……..	20%	kg and u
8528.73.00	Other, black and white or other monochrome……	20%	kg and u
85.29	**Parts suitable for use solely or principally with the apparatus of headings 85.25 to 85.28.**		
8529.10.00	Aerials and aerial reflectors of all kinds; parts suitable for use therewith……	Free	kg
8529.90.00	Other……..……..	Free	kg
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 8608.00.00).**		
8530.10.00	Equipment for railways or tramways……..……	Free	kg and u
8530.80.00	Other equipment..……..……..	Free	kg and u
8530.90.00	Parts……..……..	Free	kg

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HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
85.31	**Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading 85.12 or 85.30.**		
8531.10.00	Burglar or fire alarms and similar apparatus……..….	Free	kg and u
8531.20.00	Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED)……...	Free	kg and u
8531.80.00	Other apparatus:		
8531.80.10	Electrical sound or visual signalling apparatus…...…	20%	kg and u
8531.80.90	Other……	Free	kg and u
8531.90.00	Parts……..	Free	kg
85.32	**Electrical capacitors, fixed, variable or adjustable (pre-set).**		
8532.10.00	Fixed capacitors designed for use in 50/60 Hz circuits and having a reactive power handling capacity of not less than 0.5 kvar (power capacitors)……..….	Free	kg
	Other fixed capacitors:		
8532.21.00	Tantalum……..….	Free	kg
8532.22.00	Aluminium electrolytic……..….	Free	kg
8532.23.00	Ceramic dielectric, single layer……..….	Free	kg
8532.24.00	Ceramic dielectric, multilayer……	Free	kg
8532.25.00	Dielectric of paper or plastics……..…..	Free	kg
8532.29.00	Other……	Free	kg
8532.30.00	Variable or adjustable (pre-set) capacitors……...	Free	kg
8532.90.00	Parts……..	Free	kg
85.33	**Electrical resistors (including rheostats and potentiometers), other than heating resistors.**		

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HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
8533.10.00	Fixed carbon resistors, composition or film types.....	Free	kg
	Other fixed resistors:		
8533.21.00	For a power handling capacity not exceeding 20W.....	Free	kg
8533.29.00	Other.....	Free	kg
	Wirewound variable resistors, including rheostats and potentiometers:		
8533.31.00	For a power handling capacity not exceeding 20W.....	Free	kg
8533.39.00	Other.....	Free	kg
8533.40.00	Other variable resistors, including rheostats and potentiometers.....	Free	kg
8533.90.00	Parts.....	Free	kg
8534.00.00	**Printed circuits.....**	Free	kg
85.35	**Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs and other connectors, junction boxes), for a voltage exceeding 1,000 volts.**		
8535.10.00	Fuses.....	Free	kg
	Automatic circuit breakers:		
8535.21.00	For a voltage of less than 72.5 kV.....	Free	kg
8535.29.00	Other.....	Free	kg
8535.30.00	Isolating switches and make-and-break switches.....	Free	kg
8535.40.00	Lightning arresters, voltage limiters and surge suppressors.....	Free	kg
8535.90.00	Other.....	Free	kg

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HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
85.36	**Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders and other connectors, junction boxes), for a voltage not exceeding 1,000 volts; connectors for optical fibres, optical fibre bundles or cables.**		
8536.10.00	Fuses……	Free	kg
8536.20.00	Automatic circuit breakers……	Free	kg
8536.30.00	Other apparatus for protecting electrical circuits….....	Free	kg
	Relays:		
8536.41.00	For a voltage not exceeding 60V……	Free	kg
8536.49.00	Other……	Free	kg
8536.50.00	Other switches……	Free	kg
	Lamp-holders, plugs and sockets:		
8536.61.00	Lamp-holders……	Free	kg
8536.69.00	Other……	Free	kg
8536.70.00	Connectors for optical fibres, optical fibre bundles or cables:		
8536.70.10	Of plastic……	20%	kg
8536.70.20	Of copper……	20%	kg
8536.70.90	Of other material……	Free	kg
8536.90.00	Other apparatus……	Free	kg

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HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
85.37	**Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 85.35 or 85.36, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 85.17.**		
8537.10.00	For a voltage not exceeding 1,000 V……..…	10%	kg
8537.20.00	For a voltage exceeding 1,000 V……....	10%	kg
85.38	**Parts suitable for use solely or principally with the apparatus of heading 85.35, 85.36 or 85.37.**		
8538.10.00	Boards, panels, consoles, desks, cabinets and other bases for the goods of heading 85.37 not equipped with their apparatus…….....	15%	kg
8538.90.00	Other……	Free	kg
85.39	**Electrical filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps.**		
8539.10.00	Sealed beam lamp units……..….	30%	kg and u
	Other filament lamps, excluding ultra-violet or infra-red lamps:		
8539.21.00	Tungsten halogen…….....	20%	kg and u
8539.22.00	Other, of a power not exceeding 200 W and for a voltage exceeding 100V……..….	20%	kg and u
8539.29.00	Other……..….	20%	kg and u
	Discharge lamps, other than ultra-violet lamps:		
8539.31.00	Flourescent, hot cathode…….....	20%	kg and u

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HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
8539.32.00	Mercury or sodium vapour lamps; metal halide lamps……..	20%	kg and u
8539.39.00	Other……	20%	kg and u
	Ultra-violet or infra-red lamps; arc-lamps:		
8539.41.00	Arc-lamps……	Free	kg and u
8539.49.00	Other……..….	Free	kg and u
8539.90.00	Parts……..	Free	kg
85.40	**Thermionic, cold cathode or photo-cathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode-ray tubes, television camera tubes).**		
	Cathode-ray television picture tubes, including video monitor cathode-ray tubes:		
8540.11.00	Colour……..…...	Free	kg and u
8540.12.00	Black and white or other monochrome……..….	Free	kg and u
8540.20.00	Television camera tubes; image converters and intensifiers; other photo-cathode tubes……...	Free	kg and u
8540.40.00	Data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm……..	Free	kg and u
8540.50.00	Data/graphic display tubes, black and white or other monochrome……..….	Free	kg and u
8540.60.00	Other cathode-ray tubes……..….	Free	kg and u
	Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons), excluding grid-controlled tubes:		
8540.71.00	Magnetrons……..…...	Free	kg and u
8540.72.00	Klystrons……..…...	Free	kg and u
8540.79.00	Other……..	Free	kg and u
	Other valves and tubes:		
8540.81.00	Receiver or amplifier valves and tubes……..….	Free	kg and u
8540.89.00	Other……..	Free	kg and u

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HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
	Parts:		
8540.91.00	Of cathode-ray tubes.....	Free	kg
8540.99.00	Other.....	Free	kg
85.41	**Diodes, transistors and similar semiconductor devices; photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes; mounted piezo-electric crystals.**		
8541.10.00	Diodes, other than photosensitive or light emitting diodes.....	Free	kg and u
	Transistors, other than photosensitive transistors:		
8541.21.00	With a dissipation rate of less than 1 W.....	Free	kg and u
8541.29.00	Other.....	Free	kg and u
8541.30.00	Thyristors, diacs and triacs, other than photosensitive devices.....	Free	kg and u
8541.40.00	Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes.....	Free	kg and u
8541.50.00	Other semiconductor devices.....	Free	kg and u
8541.60.00	Mounted piezo-electric crystals.....	Free	kg and u
8541.90.00	Parts.....	Free	kg
85.42	**Electronic integrated circuits.**		
	Electronic integrated circuits:		
8542.31.00	Processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clocks and timing circuits, or other circuits.....	Free	kg and u

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HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
8542.32.00	Memories.....	Free	kg and u
8542.33.00	Amplifiers.....	Free	kg and u
8542.39.00	Other.....	Free	kg and u
8542.90.00	Parts.....	Free	kg
85.43	**Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter.**		
8543.10.00	Particle accelerators.....	Free	kg and u
8543.20.00	Signal generators.....	Free	kg and u
8543.30.00	Machines and apparatus for electroplating, electrolysis or electrophoresis.....	Free	kg and u
8543.70.00	Other machines and apparatus:		
8543.70.10	Proximity cards and tags.....	Free	kg and u
8543.70.20	Sound mixing units (equalizers) for domestic use....	30%	kg and u
8543.70.90	Other.....	Free	kg and u
8543.90.00	Parts.....	Free	kg
85.44	**Insulated (including enamelled or anodized) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors**.		
	Winding wire:		
8544.11.00	Of copper:		
8544.11.10	Enamelled or plastic insulated.....	Free	kg
8544.11.90	Other.....	Free	kg
8544.19.00	Other.....	Free	kg

CHAPTER 85 - *Continued*
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 - *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
8544.20.00	Co-axial cable and other co-axial electric conductors……	Free	kg
8544.30.00	Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships……..	Free	kg
	Other electric conductors, for a voltage not exceeding 1000 V:		
8544.42.00	Fitted with connectors……..	Free	kg
8544.49.00	Other:		
8544.49.10	Plastic-insulated copper conductors of a size exceeding 0.5 mm^2……..	15%	kg
8544.49.20	Telephone drop wire or station wire……	15%	kg
8544.49.90	Other……..	Free	kg
8544.60.00	Other electric conductors, for a voltage exceeding 1,000 V:		
8544.60.10	Plastic-insulated copper conductors of a size exceeding 0.5 mm^2……..	15%	kg
8544.60.90	Other……	Free	kg
8544.70.00	Optical fibre cables……..	Free	kg
85.45	**Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes.**		
	Electrodes:		
8545.11.00	Of a kind used for furnaces……..	Free	kg
8545.19.00	Other……	Free	kg
8545.20.00	Brushes……..	Free	kg
8545.90.00	Other……..	Free	kg
85.46	**Electrical insulators of any material.**		

CHAPTER 85 - *Continued*
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 - *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
8546.10.00	Of glass……	Free	kg
8546.20.00	Of ceramics……	Free	kg
8546.90.00	Other……	Free	kg
85.47	**Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading 85.46; electrical conduit tubing and joints therefor, of base metal lined with insulating material.**		
8547.10.00	Insulating fittings of ceramics……	Free	kg
8547.20.00	Insulating fittings of plastics……	Free	kg
8547.90.00	Other……	Free	kg
85.48	**Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter.**		
8548.10.00	Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators…...	5%	kg
8548.90.00	Other……	5%	kg

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SECTION XVII

VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT

Notes.

1. This Section does not cover articles of heading 9503.00 or 95.08, or bobsleighs, toboggans or the like of heading 95.06.

2. The expressions "parts" and "parts and accessories" do not apply to the following articles, whether or not they are identifiable as for the goods of this Section:

   (a) Joints, washers or the like of any material (classified according to their constituent material or in heading 84.84) or other articles of vulcanised rubber other than hard rubber (heading 40.16);

   (b) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);

   (c) Articles of Chapter 82 (tools);

   (d) Articles of heading 83.06;

   (e) Machines or apparatus of headings 84.01 to 84.79, or parts thereof; articles of heading 84.81 or 84.82 or, provided they constitute integral parts of engines or motors, articles of heading 84.83;

   (f) Electrical machinery or equipment (Chapter 85);

   (g) Articles of Chapter 90;

   (h) Articles of Chapter 91;

   (ij) Arms (Chapter 93);

   (k) Lamps or lighting fittings 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 part or

accessory which answers to a description in two or more of the headings of those Chapters is to be classified under that heading which corresponds to the principal use of that part or accessory.

4. For the purposes of this Section:

(a) Vehicles specially constructed to travel on both road and rail are classified under the appropriate heading of Chapter 87;

(b) Amphibious motor vehicles are classified under the appropriate heading of Chapter 87;

(c) Aircraft specially constructed so that they can also be used as road vehicles are classified under the appropriate heading of Chapter 88.

5. Air-cushion vehicles are to be classified within this Section with the vehicles to which they are most akin as follows:

(a) In Chapter 86 if designed to travel on a guide-track (hovertrains);

(b) In Chapter 87 if designed to travel over land or over both land and water;

(c) In Chapter 89 if designed to travel over water, whether or not able to land on beaches or landing-stages or also able to travel over ice.

Parts and accessories of air-cushion vehicles are to be classified in the same way as those of vehicles of the heading in which the air-cushion vehicles arclassified 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.

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CHAPTER 86

RAILWAY OR TRAMWAY LOCOMOTIVES, ROLLING-STOCK AND PARTS THEREOF; RAILWAY OR TRAMWAY TRACK FIXTURES AND FITTINGS AND PARTS THEREOF; MECHANICAL (INCLUDING ELECTRO-MECHANICAL) TRAFFIC SIGNALLING EQUIPMENT OF ALL KINDS

Notes.

1. This Chapter does not cover:

   (a) Railway or tramway sleepers of wood or of concrete, or concrete guide-track sections for hovertrains (heading 44.06 or 68.10);

   (b) Railway or tramway track construction material of iron or steel of heading 73.02; or

   (c) Electrical signalling, safety or traffic control equipment of heading 85.30.

2. Heading 86.07 applies, *inter alia*, to:

   (a) Axles, wheels, wheel sets (running gear), metal tyres, hoops and hubs and other parts of wheels;

   (b) Frames, underframes, bogies and bissel-bogies;

   (c) Axle boxes; brake gear;

   (d) Buffers for rolling-stock; hooks and other coupling gear and corridor connections;

   (e) Coachwork.

3. Subject to the provisions of Note 1 above, heading 8608.00.00 applies, *inter alia*, to:

   (a) Assembled track, turntables, platform buffers, loading gauges;

(b) Semaphores, mechanical signal discs, level crossing control gear, signal and point controls, and other mechanical (including electro-mechanical) signalling, safety or traffic control equipment, whether or not fitted for electric lighting, for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields.

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CHAPTER 86 - *Continued*
RAILWAY OR TRAMWAY LOCOMOTIVES, ROLLING-STOCK AND PARTS THEREOF; RAILWAY OR TRAMWAY TRACK FIXTURES AND FITTINGS AND PARTS THEREOF; MECHANICAL (INCLUDING ELECTRO-MECHANICAL) TRAFFIC SIGNALLING EQUIPMENT OF ALL KINDS - *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
86.01	**Rail locomotives powered from an external source of electricity or by electric accumulators.**		
8601.10.00	Powered from an external source of electricity….	Free	kg and u
8601.20.00	Powered by electric accumulators……	Free	kg and u
86.02	**Other rail locomotives; locomotive tenders.**		
8602.10.00	Diesel-electric locomotives……..	Free	kg and u
8602.90.00	Other……	Free	kg and u
86.03	**Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 8604.00.00**		
8603.10.00	Powered from an external source of electricity….	Free	kg and u
8603.90.00	Other……..	Free	kg and u
8604.00.00	**Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles)……...**	Free	kg and u
8605.00.00	**Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 8604.00.00)……**	Free	kg and u
86.06	**Railway or tramway goods vans and wagons, not self-propelled.**		

CHAPTER 86 - *Continued*
RAILWAY OR TRAMWAY LOCOMOTIVES, ROLLING-STOCK AND PARTS THEREOF; RAILWAY OR TRAMWAY TRACK FIXTURES AND FITTINGS AND PARTS THEREOF; MECHANICAL (INCLUDING ELECTRO-MECHANICAL) TRAFFIC SIGNALLING EQUIPMENT OF ALL KINDS - *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
8606.10.00	Tank wagons and the like……	Free	kg and u
8606.30.00	Self-discharging vans and wagons, other than those of subheading 8606.10.00 ……..	Free	kg and u
	Other:		
8606.91.00	Covered and closed……..	Free	kg and u
8606.92.00	Open, with non-removable sides of a height exceeding 60 cm……..	Free	kg and u
8606.99.00	Other……	Free	kg and u
86.07	**Parts of railway or tramway locomotives or rolling-stock.**		
	Bogies, bissel-bogies, axles and wheels, and parts thereof:		
8607.11.00	Driving bogies and bissel-bogies……	Free	kg
8607.12.00	Other bogies and bissel-bogies……	Free	kg
8607.19.00	Other, including parts……..	Free	kg
	Brakes and parts thereof:		
8607.21.00	Air brakes and parts thereof……	Free	kg
8607.29.00	Other……	Free	kg
8607.30.00	Hooks and other coupling devices, buffers, and parts thereof……..	Free	kg
	Other:		
8607.91.00	Of locomotives……	Free	kg
8607.99.00	Other……	Free	kg
8608.00.00	**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……**	Free	kg

CHAPTER 86 - *Continued*
RAILWAY OR TRAMWAY LOCOMOTIVES, ROLLING-STOCK AND PARTS THEREOF; RAILWAY OR TRAMWAY TRACK FIXTURES AND FITTINGS AND PARTS THEREOF; MECHANICAL (INCLUDING ELECTRO-MECHANICAL) TRAFFIC SIGNALLING EQUIPMENT OF ALL KINDS - *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
8609.00.00	**Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport……**	Free	kg and u

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CHAPTER 87

VEHICLES OTHER THAN RAILWAY OR TRAMWAY ROLLING-STOCK, AND PARTS AND ACCESSORIES THEREOF

Notes.

1. This Chapter does not cover railway or tramway rolling-stock designed solely for running on rails.

2. For the purposes of this Chapter, "tractors" means vehicles constructed essentially for hauling or pushing another vehicle, appliance or load, whether or not they contain subsidiary provision for the transport, in connection with the main use of the tractor, of tools, seeds, fertilisers or other goods.

   Machines and working tools designed for fitting to tractors of heading 87.01 as interchangeable equipment remain classified in their respective headings even if presented with the tractor, and whether or not mounted on it.

3. Motor chassis fitted with cabs fall in headings 87.02 to 87.04, and not in heading 87.06.

4. Heading 8712.00 includes all children's bicycles. Other children's cycles fall in heading 9503.00.

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CHAPTER 87 - *Continued*
VEHICLES OTHER THAN RAILWAY OR TRAMWAY ROLLING-STOCK, AND PARTS AND ACCESSORIES THEREOF - *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
87.01	**Tractors (other than tractors of heading 87.09).**		
8701.10.00	Pedestrian controlled tractors:		
8701.10.10	For use in agriculture.....	Free	kg and u
8701.10.90	Other.....	Free	kg and u
8701.20.00	Road tractors for semi-trailers.....	Free	kg and u
8701.30.00	Track-laying tractors:		
8701.30.10	For use in agriculture.....	Free	kg and u
8701.30.90	Other.....	Free	kg and u
8701.90.00	Other:		
8701.90.10	For use in agriculture.....	Free	kg and u
8701.90.90	Other.....	Free	kg and u
87.02	**Motor vehicles for the transport of ten or more persons, including the driver.**		
8702.10.00	With compression – ignition internal combustion piston engine (diesel or semi-diesel):		
8702.10.10	Coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver), completely knocked down for assembly in plants approved for the purpose by the Competent Authority.....	Free	kg and u
8702.10.20	Other coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver).....	10%	kg and u
8702.10.30	Coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver),completely knocked down for assembly in plants approved for the purpose by the Competent Authority.....	Free	kg and u

CHAPTER 87 - *Continued*
VEHICLES OTHER THAN RAILWAY OR TRAMWAY ROLLING-STOCK, AND PARTS AND ACCESSORIES THEREOF - *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
8702.10.40	Other coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver).....	10%	kg and u
8702.10.50	Coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver), completely knocked down for assembly in plants approved for the purpose by the Competent Authority.....	Free	kg and u
8702.10.60	Other coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver).....	10%	kg and u
8702.10.90	Other.....	10%	kg and u
8702.90.00	Other:		
8702.90.10	Coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver), completely knocked down for assembly in plants approved for the purpose by the Competent Authority.....	Free	kg and u
8702.90.20	Other coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver).....	10%	kg and u
8702.90.30	Coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver), completely knocked down for assembly in plants approved for the purpose by the Competent Authority.....	Free	kg and u
8702.90.40	Other coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver).....	10%	kg and u

CHAPTER 87 - *Continued*
VEHICLES OTHER THAN RAILWAY OR TRAMWAY ROLLING-STOCK, AND PARTS AND ACCESSORIES THEREOF - *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
8702.90.50	Coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver), completely knocked down for assembly in plants approved for the purpose by the Competent Authority…….	Free	kg and u
8702.90.60	Other coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver)……...	10%	kg and u
8702.90.90	Other……	10%	kg and u
87.03	**Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars.**		
8703.10.00	Vehicles specially designed for travelling on snow; golf cars and similarvehicles……..	20%	kg and u
	Other vehicles, with spark-ignition internal combustion reciprocating piston engine:		
8703.21.00	Of a cylinder capacity not exceeding 1,000 cc:		
8703.21.10	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority……..….	Free	kg and u
8703.21.90	Other……	25%	kg and u
8703.22.00	Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:		
8703.22.10	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority……..	Free	kg and u
8703.22.90	Other……	25%	kg and u
8703.23.00	Of a cylinder capacity exceeding 1,500 cc but not exceeding 3000 cc:		

CHAPTER 87 - *Continued*
VEHICLES OTHER THAN RAILWAY OR TRAMWAY ROLLING-STOCK, AND PARTS AND ACCESSORIES THEREOF - *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
8703.23.10	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority.....	Free	kg and u
8703.23.20	Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,599 cc.....	25%	kg and u
Ex8703.23.20	Of a cylinder capacity exceeding 1,599 cc but not exceeding 1,800 cc.....	35%	kg and u
8703.23.30	Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc.....	35%	kg and u
8703.23.40	Of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc.....	40%	kg and u
8703.24.00	Of a cylinder capacity exceeding 3,000cc:		
8703.24.10	Completely knocked down for assembly in plants approved for the purpose by the CompetentAuthority.....	Free	kg and u
8703.24.90	Other.....	45%	kg and u
	Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel):		
8703.31.00	Of a cylinder capacity not exceeding 1,500 cc:		
8703.31.10	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority.....	Free	kg and u
8703.31.90	Other.....	35%	kg and u
8703.32.00	Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc:		
8703.32.10	Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc, completely knocked down for assembly in plants approved for the purpose by the Competent Authority.....	Free	kg and u
8703.32.20	Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc.....	40%	kg and u

CHAPTER 87 - *Continued*
VEHICLES OTHER THAN RAILWAY OR TRAMWAY ROLLING-STOCK, AND PARTS AND ACCESSORIES THEREOF - *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
8703.32.30	Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc, completely knocked down for assembly in plants approved for the purpose by the Competent Authority……	Free	kg and u
8703.32.40	Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500cc……..	40%	kg and u
8703.33.00	Of a cylinder capacity exceeding 2,500 cc:		
8703.33.10	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority…….....	Free	kg and u
8703.33.90	Other……	45%	kg and u
8703.90.00	Other……..….	30%	kg and u
87.04	**Motor vehicles for the transport of goods.**		
8704.10.00	Dumpers designed for off-highway use……..……	10%	kg and u
	Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):		
8704.21.00	g.v.w not exceeding 5 tonnes:		
8704.21.10	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority……...	Free	kg and u
8704.21.90	Other……	10%	kg and u
8704.22.00	g.v.w exceeding 5 tonnes but not exceeding 20 tonnes:		
8704.22.10	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority……...	Free	kg and u
8704.22.90	Other……..…….	10%	kg and u
8704.23.00	g.v.w exceeding 20 tonnes:		

CHAPTER 87 - *Continued*
VEHICLES OTHER THAN RAILWAY OR TRAMWAY ROLLING-STOCK, AND PARTS AND ACCESSORIES THEREOF - *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
8704.23.10	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	Free	kg and u
8704.23.90	Other.....	10%	kg and u
	Other, with spark-ignition internal combustion piston engine:		
8704.31.00	g.v.w not exceeding 5 tonnes:		
8704.31.10	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority.....	Free	kg and u
8704.31.90	Other.....	10%	kg and u
8704.32.00	g.v.w exceeding 5 tonnes:		
8704.32.10	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority.....	Free	kg and u
8704.32.90	Other.....	10%	kg and u
8704.90.00	Other.....	10%	kg and u
87.05	**Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units).**		
8705.10.00	Crane lorries.....	Free	kg and u
8705.20.00	Mobile drilling derricks.....	Free	kg and u
8705.30.00	Fire fighting vehicles.....	Free	kg and u
8705.40.00	Concrete-mixer lorries.....	Free	kg and u
8705.90.00	Other.....	Free	kg and u
8706.00	**Chassis fitted with engines for the motor vehicles of headings 87.01 to 87.05.**		

CHAPTER 87 - *Continued*
VEHICLES OTHER THAN RAILWAY OR TRAMWAY ROLLING-STOCK, AND PARTS AND ACCESSORIES THEREOF - *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
8706.00.10	For the assembly of coaches and buses.....	Free	kg and u
8706.00.20	For the motor vehicles of heading 87.01, 87.04 or 87.05.....	Free	kg and u
8706.00.90	Other.....	20%	kg and u
87.07	**Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05.**		
8707.10.00	For the vehicles of heading87.03.....	Free	kg and u
8707.90.00	Other:		
8707.90.10	Bus bodies.....	Free	kg and u
8707.90.90	Other.....	Free	kg and u
87.08	**Parts and accessories of the motor vehicles of headings 87.01 to 87.05.**		
8708.10.00	Bumpers and parts thereof.....	30%	kg
	Other parts and accessories of bodies (including cabs):		
8708.21.00	Safety seat belts.....	30%	kg
8708.29.00	Other.....	30%	kg
8708.30.00	Brakes and servo-brakes; parts thereof:		
8708.30.10	Mounted brake linings for tractors.....	Free	kg
8708.30.20	Other mounted brake linings.....	30%	kg
8708.30.30	Brakes, servo-brakes and parts thereof for tractors.....	Free	kg
8708.30.90	Other brakes, servo-brakes and parts thereof.....	30%	kg
8708.40.00	Gear boxes and parts thereof:		
8708.40.10	Fortractors.....	Free	kg
8708.40.90	Other.....	30%	kg
8708.50.00	Drive-axles with differential, whether or not provided with other transmission components, and non-driving axles; parts thereof:		
8708.50.10	For tractors.....	Free	kg

CHAPTER 87 - *Continued*
VEHICLES OTHER THAN RAILWAY OR TRAMWAY ROLLING-STOCK, AND PARTS AND ACCESSORIES THEREOF - *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
8708.50.90	Other.....	30%	kg
8708.70.00	Road wheels and parts and accessories thereof:		
8708.70.10	For tractors.....	Free	kg
8708.70.90	Other.....	30%	kg
8708.80.00	Suspension systems and parts thereof (including shock-absorbers):		
8708.80.10	For tractors.....	Free	kg
8708.80.90	Other.....	30%	kg
	Other parts and accessories:		
8708.91.00	Radiators and parts thereof:		
8708.91.10	For tractors.....	Free	kg
8708.91.90	Other.....	30%	kg
8708.92.00	Silencers (mufflers) and exhaust pipes; parts thereof:		
8708.92.10	For tractors.....	Free	kg
8708.92.90	Other.....	30%	kg
8708.93.00	Clutches and parts thereof:		
8708.93.10	For tractors.....	Free	kg
8708.93.90	Other.....	30%	kg
8708.94.00	Steering wheels, steering columns and steering boxes; parts thereof:		
8708.94.10	For tractors.....	Free	kg
8708.94.90	Other.....	30%	kg
8708.95.00	Safety airbags with inflator systems; parts thereof.....	30%	kg
8708.99.00	Other:		
8708.99.10	For tractors.....	Free	kg
8708.99.20	Compressed Natural Gas (CNG) systems....	25%	kg
8708.99.90	Other.....	30%	kg

CHAPTER 87 - *Continued*
VEHICLES OTHER THAN RAILWAY OR TRAMWAY ROLLING-STOCK, AND PARTS AND ACCESSORIES THEREOF - *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
87.09	**Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles.**		
	Vehicles:		
8709.11.00	Electrical.....	Free	kg and u
8709.19.00	Other.....	Free	kg and u
8709.90.00	Parts.....	Free	kg
8710.00.00	**Tanks and other armoured fighting vehicles, motorized, whether or not fitted with weapons, and parts of such vehicles....**	Free	kg and u
87.11	**Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.**		
8711.10.00	With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc:		
8711.10.10	For the transport of goods.....	Free	kg and u
8711.10.90	Other.....	20%	kg and u
8711.20.00	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc:		
8711.20.10	For the transport of goods.....	Free	kg and u
8711.20.90	Other.....	20%	kg and u

CHAPTER 87 - *Continued*
VEHICLES OTHER THAN RAILWAY OR TRAMWAY ROLLING-STOCK, AND PARTS AND ACCESSORIES THEREOF - *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
8711.30.00	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc:		
8711.30.10	For the transport of goods.....	Free	kg and u
8711.30.90	Other.....	20%	kg and u
8711.40.00	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc:		
8711.40.10	For the transport of goods.....	Free	kg and u
8711.40.90	Other.....	20%	kg and u
8711.50.00	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc:		
8711.50.10	For the transport of goods.....	Free	kg and u
8711.50.90	Other.....	20%	kg and u
8711.90.00	Other:		
8711.90.10	For the transport of goods.....	Free	kg and u
8711.90.90	Other.....	20%	kg and u
8712.00	**Bicycles and other cycles (including delivery tricycles), not motorized**.		
8712.00.10	For the transport of goods.....	Free	kg and u
8712.00.90	Other.....	20%	kg and u
87.13	**Carriages for disabled persons, whether or not motorized or otherwise mechanically propelled.**		
8713.10.00	Not mechanically propelled.....	Free	kg and u
8713.90.00	Other.....	Free	kg and u

CHAPTER 87 - *Continued*
VEHICLES OTHER THAN RAILWAY OR TRAMWAY ROLLING-STOCK, AND PARTS AND ACCESSORIES THEREOF - *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
87.14	**Parts and accessories of vehicles of headings 87.11 to 87.13.**		
	Of motorcycles (including mopeds):		
8714.11.00	Saddles.....	Free	kg
8714.19.00	Other.....	Free	kg
8714.20.00	Of carriages for disabled persons.....	Free	kg
	Other:		
8714.91.00	Frames and forks, and parts thereof.....	Free	kg
8714.92.00	Wheel rims and spokes.....	Free	kg
8714.93.00	Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels.	Free	kg
8714.94.00	Brakes, including coaster braking hubs and hub brakes, and parts thereof.....	Free	kg
8714.95.00	Saddles.....	Free	kg and u
8714.96.00	Pedals and crank-gear, and parts thereof.....	Free	kg
8714.99.00	Other.....	Free	kg
8715.00.00	**Baby carriages and parts thereof.....**	Free	kg
87.16	**Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof.**		
8716.10.00	Trailers and semi-trailers of the caravan type, for housing or camping.....	20%	kg and u
8716.20.00	Self-loading or self-unloading trailers and semi-trailers for agricultural purposes.....	Free	kg and u
	Other trailers and semi-trailers for the transport of goods:		
8716.31.00	Tanker trailers and tanker semi-trailers.....	Free	kg and u
8716.39.00	Other.....	Free	kg and u
8716.40.00	Other trailers and semi-trailers.....	Free	kg and u

CHAPTER 87 - *Continued*
VEHICLES OTHER THAN RAILWAY OR TRAMWAY ROLLING-STOCK, AND PARTS AND ACCESSORIES THEREOF - *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
8716.80.00	Other vehicles:		
8716.80.10	Wheelbarrows.....	10%	kg and u
8716.80.90	Other.....	Free	kg and u
8716.90.00	Parts:		
8716.90.10	Of wheelbarrows.....	10%	kg
8716.90.90	Other.....	Free	kg

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CHAPTER 88

AIRCRAFT, SPACECRAFT, AND PARTS THEREOF

Subheading Note.

1. For the purposes of subheadings 8802.11.00 to 8802.40.00, the expression "unladen weight" means the weight of the machine in normal flying order, excluding the weight of the crew and of fuel and equipment other than permanently fitted items of equipment.

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CHAPTER 88 - *Continued*
AIRCRAFT, SPACECRAFT, AND PARTS THEREOF - *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
8801.00.00	**Balloons and dirigibles; gliders and other non-powered aircraft……..**	20%	kg and u
88.02	**Other aircraft (for example, helicopters, aeroplanes); spacecraft (including satellites) and suborbital and spacecraft launch vehicles.**		
	Helicopters:		
8802.11.00	Of an unladen weight not exceeding 2,000 kg….	Free	kg and u
8802.12.00	Of an unladen weight exceeding 2,000 kg……..	Free	kg and u
8802.20.00	Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg…….	Free	kg and u
8802.30.00	Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg but not exceeding 15,000 kg……..	Free	kg and u
8802.40.00	Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg…….	Free	kg and u
8802.60.00	Spacecraft (including satellites) and suborbital and spacecraft launch vehicles…….	Free	kg and u
88.03	**Parts of goods of heading 8801.00.00 or 88.02.**		
8803.10.00	Propellers and rotors and parts thereof……..	Free	kg
8803.20.00	Under-carriages and parts thereof……	Free	kg
8803.30.00	Other parts of aeroplanes or helicopters……	Free	kg
8803.90.00	Other……..	Free	kg
8804.00.00	**Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto……..……...**	Free	kg
88.05	**Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles.**		
8805.10.00	Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof…….	Free	kg
	Ground flying trainers and parts thereof:		

CHAPTER 88 - *Continued*
AIRCRAFT, SPACECRAFT, AND PARTS THEREOF - *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
8805.21.00	Air combat simulators and parts thereof……..	Free	kg
8805.29.00	Other……	Free	kg

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CHAPTER 89

SHIPS, BOATS AND FLOATING STRUCTURES

Note.

1. A hull, an unfinished or incomplete vessel, assembled, unassembled or disassembled, or a complete vessel unassembled or disassembled, is to be classified in heading 89.06 if it does not have the essential character of a vessel of a particular kind.

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CHAPTER 89 - *Continued*
SHIPS, BOATS AND FLOATING STRUCTURES - *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
89.01	**Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods.**		
8901.10.00	Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds:		
8901.10.10	Vessels exceeding 708 cubic metres	Free	kg and u
8901.10.90	Other	Free	kg and u
8901.20.00	Tankers:		
8901.20.10	Vessels exceeding 708 cubic metres	Free	kg and u
8901.20.90	Other	Free	kg and u
8901.30.00	Refrigerated vessels, other than those of subheading 8901.20.00:		
8901.30.10	Vessels exceeding 708 cubic metres	Free	kg and u
8901.30.90	Other	Free	kg and u
8901.90.00	Other vessels for the transport of goods and other vessels for the transport of both persons and goods:		
8901.90.10	Vessels exceeding 708 cubic metres	Free	kg and u
8901.90.90	Other	Free	kg and u
8902.00	**Fishing vessels; factory ships and other vessels for processing or preserving fishery products.**		
8902.00.10	Vessels exceeding 708 cubic metres	Free	kg and u
8902.00.20	Trawlers	Free	kg and u
8902.00.30	Other fishing vessels	Free	kg and u
8902.00.90	Other	Free	kg and u
89.03	**Yachts and other vessels for pleasure or sports; rowing boats and canoes.**		
8903.10.00	Inflatable	20%	kg and u
	Other:		
8903.91.00	Sailboats, with or without auxiliary motor	20%	kg and u
8903.92.00	Motorboats, other than outboard motors boats	20%	kg and u
8903.99.00	Other	20%	kg

CHAPTER 89 - *Continued*
SHIPS, BOATS AND FLOATING STRUCTURES - *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
8904.00.00	**Tugs and pusher craft……...**	Free	kg and 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.**		
8905.10.00	Dredgers……	Free	kg and u
8905.20.00	Floating or submersible drilling or production platforms……	Free	kg and u
8905.90.00	Other:		
8905.90.10	House-boats……..	Free	kg and u
8905.90.90	Other……	Free	kg and u
89.06	**Other vessels, including warships and lifeboats other than rowing boats.**		
8906.10.00	Warships……	Free	kg and u
8906.90.00	Other……..……	Free	kg and u
89.07	**Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons).**		
8907.10.00	Inflatable rafts……	Free	kg and u
8907.90.00	Other:		
8907.90.10	Buoys and beacons……	Free	kg and u
8907.90.90	Other……	Free	kg and u
8908.00.00	**Vessels and other floating structures for breaking up……**	Free	kg and u

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SECTION XVIII

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

CHAPTER 90

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

Notes.

1. This Chapter does not cover:

   (a) Articles of a kind used in machines, appliances or for other technical uses, of vulcanised rubber other than hard rubber (heading 40.16), of leather or of composition leather (heading 4205.00) 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, 7008.00.00, 70.11, 7014.00, 70.15 or 70.17;

   (f) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV) or similar goods of plastics (Chapter 39);

   (g) Pumps incorporating measuring devices, of heading 84.13; weight-operated counting or checking machinery, or separately presented weights for balances (heading 84.23); lifting or handling machinery (headings 84.25 to 84.28); paper or paperboard cutting machines of all kinds (heading 84.41); fittings for adjusting work or tools on machine-tools, of heading 84.66, including fittings with optical devices for reading the scale (for example, "optical" dividing heads) but not those which are in themselves essentially optical instruments (for

example, alignment telescopes); calculating machines (heading 84.70); valves or other appliances of heading 84.81; machines and apparatus (including apparatus for the projection or drawing of circuit patterns on sensitized semiconductor materials) of heading 84.86;

(h) Searchlights or spotlights of a kind used for cycles or motor vehicles (heading 85.12); portable electric lamps of heading 85.13; cinematographic sound recording, reproducing or re-recording apparatus (heading 85.19); sound-heads (heading 85.22); television cameras, digital cameras and video camera recorders (heading 85.25); radar apparatus, radio navigational aid apparatus or radio remote control apparatus (heading 85.26); connectors for optical fibres, optical fibre bundles or cables (85.36); numerical control apparatus of heading 85.37; sealed beam lamp units of heading 85.39; optical fibre cables of heading 85.44;

(ij) Searchlights or spotlights of heading 94.05;

(k) Articles of Chapter 95;

(l) Capacity measures, which are to be classified according to their constituent material; or

(m) Spools, reels or similar supports (which are to be classified according to their constituent material, for example, in heading 39.23 or Section XV).

2. Subject to Note 1 above, parts and accessories for machines, apparatus, instruments or articles of this Chapter are to be classified according to the following rules:

(a) Parts and accessories which are goods included in any of the headings of this Chapter or of Chapter 84, 85 or 91 (other than heading 84.87, 85.48 or 9033.00.00) are in all cases to be classified in their respective headings;

(b) Other parts and accessories, if suitable for use solely or principally with a particular kind of machine, instrument or apparatus, or with a number of machines, instruments or apparatus of the same heading (including a machine, instrument or apparatus of heading 90.10, 90.13 or 90.31) are to be classified with the machines, instruments or apparatus of that kind;

(c) All other parts and accessories are to be classified in heading 9033.00.00

3. The provisions of Notes 3 and 4 to Section XVI apply also to this Chapter.

4. Heading 90.05 does not apply to telescopic sights for fitting to arms, periscopic telescopes for fitting to submarines or tanks, or to telescopes for machines, appliances, instruments or apparatus of this Chapter or Section XVI; such telescopic sights and telescopes are to be classified in heading 90.13.

5. Measuring or checking optical instruments, appliances or machines which, but for this Note, could be classified both in heading 90.13 and in heading 90.31 are to be classified in heading 90.31.

6. For the purposes of heading 90.21, the expression "orthopaedic appliances" means appliances for:

- Preventing or correcting bodily deformities; or

- Supporting or holding parts of the body following an illness, operation or injury.

Orthopaedic appliances include footwear and special insoles designed to correct orthopaedic conditions, provided that they are either (1) made to measure or (2) mass-produced, presented singly and not in pairs and designed to fit either foot equally.

7. Heading 90.32 applies only to:

(a) Instruments and apparatus for automatically controlling the flow, level, pressure or other variables of liquids or gases, or for automatically controlling temperature, whether or not their operation depends on an electrical phenomenon which varies according to the factor to be automatically controlled, which are designed to bring this factor to, and maintain it at, a desired value, stabilized against disturbances, by constantly or periodically measuring its actual value; and

(b) Automatic regulators of electrical quantities, and instruments or apparatus for automatically controlling non-electrical quantities the operation of which depends on an electrical phenomenon varying according to the factor to be controlled, which are designed to bring this factor to, and maintain it at, a desired value, stabilized against disturbances, by constantly or periodically measuring its actual value.

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CHAPTER 90 - *Continued*
OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; PARTS AND ACCESSORIES THEREOF – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
90.01	**Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 85.44; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked.**		
9001.10.00	Optical fibres, optical fibre bundles and cables…...	Free	kg
9001.20.00	Sheets and plates of polarising material…….....	Free	kg
9001.30.00	Contact lenses……..	Free	kg and u
9001.40.00	Spectacle lenses of glass…….	Free	kg and u
9001.50.00	Spectacle lenses of other materials……...	Free	kg and u
9001.90.00	Other:		
9001.90.10	Colour filters for cameras……	20%	kg and u
9001.90.90	Other……	Free	kg and 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:		
9002.11.00	For cameras, projectors or photographic enlargers or reducers…….....	20%	kg
9002.19.00	Other……	Free	kg
9002.20.00	Filters:		
9002.20.10	For photographic or cinematographic apparatus including projectors……	Free	kg
9002.20.90	Other……	Free	kg
9002.90.00	Other:		
9002.90.10	For photographic or cinematographic apparatus including projectors……	Free	kg
9002.90.90	Other……	Free	kg

CHAPTER 90 - *Continued*
OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; PARTS AND ACCESSORIES THEREOF – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
90.03	**Frames and mountings for spectacles, goggles or the like, and parts thereof.**		
	Frames and mountings:		
9003.11.00	Of plastic	Free	kg and u
9003.19.00	Of other materials	Free	kg and u
9003.90.00	Parts	Free	kg
90.04	**Spectacles, goggles and the like, corrective, protective or other.**		
9004.10.00	Sunglasses	20%	kg and u
9004.90.00	Other	20%	kg and u
90.05	**Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy.**		
9005.10.00	Binoculars	Free	kg and u
9005.80.00	Other instruments:		
9005.80.10	Refracting telescopes (monoculars)	Free	kg and u
9005.80.90	Other	Free	kg and u
9005.90.00	Parts and accessories (including mountings):		
9005.90.10	For refracting telescopes (binoculars and monoculars)	Free	kg
9005.90.90	Other	Free	kg
90.06	**Photographic (other than cinemotographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 85.39.**		
9006.10.00	Cameras of a kind used for preparing printing plates or cylinders	20%	kg and u

CHAPTER 90 - *Continued*
OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; PARTS AND ACCESSORIES THEREOF – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
9006.30.00	Cameras specially designed for underwater use, for aerial survey or for medical or surgical examination of internal organs; comparison cameras for forensic or criminological purposes…..	20%	kg and u
9006.40.00	Instant print cameras……	25%	kg and u
	Other cameras:		
9006.51.00	With a through-the-lens viewfinder (single lens reflex (SLR)), for roll film of a width not exceeding 35 mm …….....	25%	kg and u
9006.52.00	Other, for roll film of a width less than 35 mm…...	25%	kg and u
9006.53.00	Other, for roll film of a width of 35 mm……	25%	kg and u
9006.59.00	Other……	25%	kg and u
	Photographic flashlight apparatus and flashbulbs:		
9006.61.00	Discharge lamp (“electronic”) flashlight apparatus……..	20%	kg and u
9006.69.00	Other……	20%	kg and u
	Parts and accessories:		
9006.91.00	For cameras……	20%	kg
9006.99.00	Other……	20%	kg
90.07	**Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus.**		
	Cameras:		
9007.11.00	For film of less than 16 mm width or for double – 8 mm film……	20%	kg and u
9007.19.00	Other……	20%	kg and u
9007.20.00	Projectors:		
9007.20.10	For film of less than 16 mm width or for double – 8 mm film……	20%	kg and u
9007.20.90	Other……	20%	kg and u
	Parts and accessories:		
9007.91.00	For cameras……..	20%	kg
9007.92.00	For projectors……...	20%	kg

CHAPTER 90 - *Continued*
OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; PARTS AND ACCESSORIES THEREOF – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
90.08	**Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers.**		
9008.10.00	Slide projectors.....	Free	kg and u
9008.20.00	Microfilm, microfiche or other microform readers, whether or not capable of producing copies.....	Free	kg and u
9008.30.00	Other image projectors.....	Free	kg and u
9008.40.00	Photographic (other than cinematographic) enlargers and reducers.....	20%	kg and u
9008.90.00	Parts and accessories:		
9008.90.10	Of photographic enlargers and reducers.....	20%	kg
9008.90.90	Other.....	Free	kg
[90.09]			
90.10	**Apparatus and equipment for photographic (including cinematographic) laboratories, not specified or included elsewhere in this Chapter; negatoscopes; projection screens.**		
9010.10.00	Apparatus and equipment for automatically developing photographic (including cinematographic) film or paper in rolls or for automatically exposing developed film to rolls of photographic paper.....	20%	kg and u
9010.50.00	Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes.....	20%	kg and u
9010.60.00	Projection screens.....	20%	kg and u
9010.90.00	Parts and accessories.....	20%	kg
90.11	**Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection.**		

CHAPTER 90 - *Continued*
OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; PARTS AND ACCESSORIES THEREOF – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
9011.10.00	Stereoscopic microscopes.....	Free	kg and u
9011.20.00	Other microscopes, for photomicrography, cine-photomicrography or microprojection.....	Free	kg and u
9011.80.00	Other microscopes.....	Free	kg and u
9011.90.00	Parts and accessories.....	Free	kg
90.12	**Microscopes other than optical microscopes; diffraction apparatus.**		
9012.10.00	Microscopes other than optical microscopes; diffraction apparatus.....	Free	kg and u
9012.90.00	Parts and accessories.....	Free	kg
90.13	**Liquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter.**		
9013.10.00	Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI.....	Free	kg and u
9013.20.00	Lasers, other than laser diodes.....	Free	kg and u
9013.80.00	Other devices, appliances and instruments.....	Free	kg and u
9013.90.00	Parts and accessories.....	Free	kg
90.14	**Direction finding compasses; other navigational instruments and appliances.**		
9014.10.00	Direction finding compasses.....	Free	kg and u
9014.20.00	Instruments and appliances for aeronautical or space navigation (other than compasses).....	Free	kg and u
9014.80.00	Other instruments and appliances.....	Free	kg
9014.90.00	Parts and accessories.....	Free	kg

CHAPTER 90 - *Continued*
OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; PARTS AND ACCESSORIES THEREOF – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
90.15	**Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders.**		
9015.10.00	Rangefinders	Free	kg and u
9015.20.00	Theodolites and tachymeters (tacheometers)	Free	kg and u
9015.30.00	Levels	Free	kg and u
9015.40.00	Photogrammetrical surveying instruments and appliances	Free	kg
9015.80.00	Other instruments and appliances	Free	kg and u
9015.90.00	Parts and accessories	Free	kg
9016.00.00	**Balances of a sensitivity of 5 cg or better, with or without weights**	Free	kg
90.17	**Drawing, marking-out or mathematical calculating instruments (for example drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, calipers), not specified or included elsewhere in this Chapter.**		
9017.10.00	Drafting tables and machines, whether or not automatic	Free	kg and u
9017.20.00	Other drawing, marking-out or mathematical calculating instruments	Free	kg and u
9017.30.00	Micrometers, calipers and gauges	Free	kg and u
9017.80.00	Other instruments	Free	kg and u
9017.90.00	Parts and accessories	Free	kg

CHAPTER 90 - *Continued*
OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; PARTS AND ACCESSORIES THEREOF – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
90.18	**Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments.**		
	Electro-diagnostic apparatus (including apparatus for functional exploratory examination or for checking physiological parameters):		
9018.11.00	Electro-cardiographs.....	10%	kg and u
9018.12.00	Ultrasonic scanning apparatus.....	10%	kg and u
9018.13.00	Magnetic resonance imaging apparatus.....	10%	kg and u
9018.14.00	Scintigraphic apparatus.....	10%	kg and u
9018.19.00	Other.....	10%	kg and u
9018.20.00	Ultra-violet or infra-red ray apparatus.....	10%	kg
	Syringes, needles, catheters, cannulae and the like:		
9018.31.00	Syringes, with or without needles.....	10%	kg and u
9018.32.00	Tubular metal needles and needles for sutures.....	10%	kg
9018.39.00	Other.....	10%	kg and u
	Other instruments and appliances, used in dental sciences:		
9018.41.00	Dental drill engines, whether or not combined on a single base with other dental equipment.....	10%	kg and u
9018.49.00	Other.....	10%	kg and u
9018.50.00	Other ophthalmic instruments and appliances.....	10%	kg
9018.90.00	Other instruments and appliances.....	10%	kg and u
90.19	**Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus.**		
9019.10.00	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus.....	10%	kg
9019.20.00	Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus.....	10%	kg

CHAPTER 90 - *Continued*
OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; PARTS AND ACCESSORIES THEREOF – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
9020.00.00	**Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters……**	10%	kg
90.21	**Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability.**		
9021.10.00	Orthopaedic or fracture appliances……..	Free	kg
	Artificial teeth and dental fittings:		
9021.21.00	Artificial teeth……..	10%	kg
9021.29.00	Other……	10%	kg
	Other artificial parts of the body:		
9021.31.00	Artificial joints……..…	Free	kg
9021.39.00	Other……	Free	kg
9021.40.00	Hearing aids, excluding parts and accessories……..	Free	kg and u
9021.50.00	Pacemakers for stimulating heart muscles, excluding parts and accessories……	Free	kg and u
9021.90.00	Other……..…	Free	kg
90.22	**Apparatus based on the use of X-rays or of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or 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:		
9022.12.00	Computed tomography apparatus……	10%	kg and u
9022.13.00	Other, for dental uses……..	10%	kg and u

CHAPTER 90 - *Continued*
OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; PARTS AND ACCESSORIES THEREOF – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
9022.14.00	Other, for medical, surgical or veterinary uses…..	10%	kg and u
9022.19.00	For other uses……..	10%	kg and u
	Apparatus based on the use of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus:		
9022.21.00	For medical, surgical, dental or veterinary uses…..	10%	kg and u
9022.29.00	For other uses……..	10%	kg and u
9022.30.00	X-ray tubes……...	10%	kg and u
9022.90.00	Other, including parts and accessories……	10%	kg
9023.00.00	**Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses……**	10%	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).**		
9024.10.00	Machines and appliances for testing metals……	Free	kg and u
9024.80.00	Other machines and appliances……	Free	kg and u
9024.90.00	Parts and accessories……	Free	kg
90.25	**Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments.**		
	Thermometers and pyrometers, not combined with other instruments:		
9025.11.00	Liquid-filled, for direct reading……..	Free	kg and u
9025.19.00	Other……	Free	kg and u

CHAPTER 90 - *Continued*
OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; PARTS AND ACCESSORIES THEREOF – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
9025.80.00	Other instruments:		
9025.80.10	Barometers, not combined with other instruments..	Free	kg and u
9025.80.90	Other……	Free	kg and u
9025.90.00	Parts and accessories……	Free	kg
90.26	**Instruments 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.**		
9026.10.00	For measuring or checking the flow or level of liquids……..……..	Free	kg and u
9026.20.00	For measuring or checking pressure……..……	Free	kg and u
9026.80.00	Other instruments or apparatus……	Free	kg and u
9026.90.00	Parts and accessories……	Free	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); microtomes.**		
9027.10.00	Gas or smoke analysis apparatus……..	Free	kg and u
9027.20.00	Chromatographs and electrophoresis instruments…	Free	kg and u
9027.30.00	Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR)……	Free	kg and u
9027.50.00	Other instruments and apparatus using optical radiations (UV, visible, IR)……..	Free	kg and u
9027.80.00	Other instruments and apparatus……...	Free	kg and u
9027.90.00	Microtomes; parts and accessories…….....	Free	kg

CHAPTER 90 - *Continued*
OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; PARTS AND ACCESSORIES THEREOF – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
90.28	**Gas, liquid or electricity supply or production meters, including calibrating meters therefor.**		
9028.10.00	Gas meters	Free	kg and u
9028.20.00	Liquid meters	Free	kg and u
9028.30.00	Electricity meters	Free	kg and u
9028.90.00	Parts and accessories	Free	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.**		
9029.10.00	Revolution counters, production counters, taximeters, mileometers, pedometers and the like	Free	kg and u
9029.20.00	Speed indicators and tachometers; stroboscopes	Free	kg and u
9029.90.00	Parts and accessories	Free	kg
90.30	**Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 90.28; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionizing radiations.**		
9030.10.00	Instruments and apparatus for measuring or detecting ionizing radiations	Free	kg and u
9030.20.00	Oscilloscopes and oscillographs	Free	kg and u
	Other instruments and apparatus, for measuring or checking voltage, current, resistance or power:		
9030.31.00	Multimeters, without a recording device	Free	kg and u
9030.32.00	Multimeters, with a recording device	Free	kg and u
9030.33.00	Other, without a recording device	Free	kg and u
9030.39.00	Other, with a recording device	Free	kg and u

CHAPTER 90 - *Continued*
OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; PARTS AND ACCESSORIES THEREOF – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
9030.40.00	Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers).....	Free	kg and u
9030.80.00	Other instruments and apparatus:		
9030.82.00	For measuring or checking semiconductor wafers or devices.....	Free	kg and u
9030.84.00	Other, with a recording device.....	Free	kg and u
9030.89.00	Other.....	Free	kg and u
9030.90.00	Parts and accessories.....	Free	kg
90.31	**Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors.**		
9031.10.00	Machines for balancing mechanical parts.....	Free	kg and u
9031.20.00	Test benches.....	Free	kg and u
	Other optical instruments and appliances:		
9031.41.00	For inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices.....	Free	kg and u
9031.49.00	Other.....	Free	kg and u
9031.80.00	Other instruments, appliances and machines.....	Free	kg and u
9031.90.00	Parts and accessories.....	Free	kg
90.32	**Automatic regulating or controlling instruments and apparatus.**		
9032.10.00	Thermostats.....	Free	kg and u
9032.20.00	Manostats.....	Free	kg and u
	Other instruments and apparatus:		
9032.81.00	Hydraulic or pneumatic.....	Free	kg and u
9032.89.00	Other.....	Free	kg and u
9032.90.00	Parts and accessories.....	Free	kg

CHAPTER 90 - *Continued*
OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; PARTS AND ACCESSORIES THEREOF – *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
9033.00.00	**Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90……**	Free	kg

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CHAPTER 91

CLOCKS AND WATCHES AND PARTS THEREOF

Notes.

1. This Chapter does not cover:

   (a) Clock or watch glasses or weights (classified according to their constituent material);

   (b) Watch chains (heading 71.13 or 71.17, as the case may be);

   (c) Parts of general use defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39) or of precious metal or metal clad with precious metal (generally heading No. 71.15); clock or watch springs are, however, to be classified as clock or watch parts (heading 91.14);

   (d) Bearing balls (heading 73.26 or 84.82, as the case may be);

   (e) Articles of heading 84.12 constructed to work without an escapement;

   (f) Ball bearings (heading 84.82); or

   (g) Articles of Chapter 85, not yet assembled together or with other components into watch or clock movements or into articles suitable for use solely or principally as parts of such movements (Chapter 85).

2. Heading 91.01 covers only watches with case wholly of precious metal or of metal clad with precious metal, or of the same materials combined with natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed) of headings 71.01 to 71.04. Watches with case of base metal inlaid with precious metal fall in heading 91.02.

3. For the purposes of this Chapter, the expression "watch movements" means devices regulated by a balance-wheel and hairspring, quartz crystal or any other system capable of determining intervals of time, with a display or a system to which a mechanical display can be incorporated. Such watch movements shall not exceed 12 mm in thickness and 50 mm in width, length or diameter.

4. Except as provided in Note 1, movements and other parts suitable for use both in clocks or watches and in other articles (for example, precision instruments) are to be classified in this Chapter.

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CHAPTER 91 - *Continued*
CLOCKS AND WATCHES AND PARTS THEREOF - *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
91.01	**Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal.**		
	Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility:		
9101.11.00	With mechanical display only……	30%	kg and u
9101.19.00	Other……	30%	kg and u
	Other wrist-watches, whether or not incorporating a stop-watch facility:		
9101.21.00	With automatic winding……	30%	kg and u
9101.29.00	Other……	30%	kg and u
	Other:		
9101.91.00	Electrically operated……	30%	kg and u
9101.99.00	Other……	30%	kg and 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:		
9102.11.00	With mechanical display only……	30%	kg and u
9102.12.00	With opto-electronic display only……	30%	kg and u
9102.19.00	Other……	30%	kg and u
	Other wrist-watches, whether or not incorporating a stop-watch facility:		
9102.21.00	With automatic winding……	30%	kg and u
9102.29.00	Other……	30%	kg and u
	Other:		
9102.91.00	Electrically operated……	30%	kg and u
9102.99.00	Other……	30%	kg and u
91.03	**Clocks with watch movements, excluding clocks of heading 9104.00.00**		
9103.10.00	Electrically operated……	30%	kg and u
9103.90.00	Other……	30%	kg and u

CHAPTER 91 - *Continued*
CLOCKS AND WATCHES AND PARTS THEREOF - *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
9104.00.00	**Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels……**	30%	kg and u
91.05	**Other clocks.**		
	Alarm clocks:		
9105.11.00	Electrically operated……	30%	kg and u
9105.19.00	Other……	30%	kg and u
	Wall clocks:		
9105.21.00	Electrically operated……	30%	kg and u
9105.29.00	Other……	30%	kg and u
	Other:		
9105.91.00	Electrically operated……	30%	kg and u
9105.99.00	Other……	30%	kg and u
91.06	**Time of day recording apparatus and apparatus for measuring, recording or otherwise indicating intervals of time, with clock or watch movement or with synchronous motor (for example, time-registers, time-recorders).**		
9106.10.00	Time-registers; time-recorders……..	Free	kg and u
9106.90.00	Other……..	Free	kg and u
9107.00.00	**Time switches with clock or watch movement or with synchronous motor…….**	Free	kg and u
91.08	**Watch movements, complete and assembled.**		
	Electrically operated:		
9108.11.00	With mechanical display only or with a device to which a mechanical display can be incorporated…	30%	kg and u
9108.12.00	With opto-electronic display only……	30%	kg and u
9108.19.00	Other……	30%	kg and u
9108.20.00	With automatic winding……	30%	kg and u

CHAPTER 91 - *Continued*
CLOCKS AND WATCHES AND PARTS THEREOF - *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
9108.90.00	Other	30%	kg and u
91.09	**Clock movements, complete and assembled.**		
	Electrically operated:		
9109.11.00	Of alarm clocks	Free	kg and u
9109.19.00	Other	Free	kg and u
9109.90.00	Other	Free	kg and u
91.10	**Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements.**		
	Of watches:		
9110.11.00	Complete movements, unassembled or partly assembled (movement sets)	30%	kg and u
9110.12.00	Incomplete movements, assembled	30%	kg
9110.19.00	Rough movements	30%	kg
9110.90.00	Other	Free	kg
91.11	**Watch cases and parts thereof**		
9111.10.00	Cases of precious metal or of metal clad with precious metal	Free	kg and u
9111.20.00	Cases of base metal, whether or not gold- or silver-plated	Free	kg and u
9111.80.00	Other cases	Free	kg and u
9111.90.00	Parts	Free	kg
91.12	**Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof.**		
9112.20.00	Cases	Free	kg and u
9112.90.00	Parts	Free	kg

CHAPTER 91 - *Continued*
CLOCKS AND WATCHES AND PARTS THEREOF - *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
91.13	**Watch straps, watch bands and watch bracelets, and parts thereof.**		
9113.10.00	Of precious metal or of metal clad with precious metal.....	30%	kg
9113.20.00	Of base metal, whether or not gold- or silver-plated.....	20%	kg
9113.90.00	Other.....	20%	kg
91.14	**Other clock or watch parts.**		
9114.10.00	Springs, including hair-springs.....	Free	kg
9114.20.00	Jewels.....	Free	kg
9114.30.00	Dials.....	Free	kg
9114.40.00	Plates and bridges.....	Free	kg
9114.90.00	Other:		
9114.90.10	Clock parts.....	Free	kg
9114.90.20	Watch parts.....	Free	kg

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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

   (e) Collectors' pieces or antiques (heading 9705.00.00 or 9706.00.00).

2. Bows and sticks and similar devices used in playing the musical instruments of heading 92.02 or 9206.00 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.

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CHAPTER 92 - *Continued*
MUSICAL INSTRUMENTS; PARTS AND
ACCESSORIES OF SUCH ARTICLES - *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
92.01	**Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments.**		
9201.10.00	Upright pianos	10%	kg and u
9201.20.00	Grand pianos	10%	kg and u
9201.90.00	Other	10%	kg and u
92.02	**Other string musical instruments (for example, guitars, violins, harps).**		
9202.10.00	Played with a bow	10%	kg and u
9202.90.00	Other	10%	kg and u
[92.03]			
[92.04]			
92.05	**Other wind musical instruments (for example, clarinets, trumpets, bagpipes).**		
9205.10.00	Brass-wind instruments	10%	kg and u
9205.90.00	Other:		
9205.90.10	Harmoniums	10%	kg and u
9205.90.20	Mouth organs	10%	kg and u
9205.90.90	Other	10%	kg and u
9206.00	**Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas).**		
9206.00.10	Steel band instruments	20%	kg and u
9206.00.90	Other	10%	kg and u

CHAPTER 92 - *Continued*
MUSICAL INSTRUMENTS; PARTS AND
ACCESSORIES OF SUCH ARTICLES - *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
92.07	**Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions).**		
9207.10.00	Keyboard instruments, other than accordions…..	10%	kg and u
9207.90.00	Other……..	10%	kg and u
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.**		
9208.10.00	Musical boxes……	10%	kg and u
9208.90.00	Other……..	10%	kg and u
92.09	**Parts (for example, mechanisms for musical boxes) and accessories (for example, cards, discs and rolls for mechanical instruments) of musical instruments; metronomes, tuning forks and pitch pipes of all kinds.**		
9209.30.00	Musical instrument strings……	10%	kg and u
	Other:		
9209.91.00	Parts and accessories for pianos	10%	kg
9209.92.00	Parts and accessories for the musical instruments of heading 92.02……..	10%	kg
9209.94.00	Parts and accessories for the musical instruments of heading 92.07……	10%	kg
9209.99.00	Other……	10%	kg

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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 8710.00.00);

   (d) Telescopic sights or other optical devices suitable for use with arms, unless mounted on a firearm or presented with the firearm on which they are designed to be mounted (Chapter 90);

   (e) Bows, arrows, fencing foils or toys (Chapter 95); or

   (f) Collectors' pieces or antiques (heading 9705.00.00 or 9706.00.00).

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

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CHAPTER 93 - Continued
ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF - Continued

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
93.01	**Military weapons, other than revolvers, pistols and the arms of heading 9307.00.00**		
	Artillery weapons (for example, guns, howitzers and mortars):		
9301.11.00	Self-propelled	20%	kg and u
9301.19.00	Other	20%	kg and u
9301.20.00	Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors	20%	kg and u
9301.90.00	Other	20%	kg and u
9302.00.00	**Revolvers and pistols, other than those of heading 93.03 or 9304.00.00**	30%	kg and u
93.03	**Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, Very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns).**		
9303.10.00	Muzzle-loading firearms	30%	kg and u
9303.20.00	Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles	30%	kg and u
9303.30.00	Other sporting, hunting or target-shooting rifles	30%	kg and u
9303.90.00	Other:		
9303.90.10	Very pistols and other devices designed to project only signal flares; line-throwing guns	Free	kg and u
9303.90.90	Other	30%	kg and u
9304.00.00	**Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 9307.00.00**	30%	kg and u

CHAPTER 93 - Continued
ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF - Continued

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
93.05	**Parts and accessories of articles of headings 93.01 to 9304.00.00**		
9305.10.00	Of revolvers or pistols	30%	kg
	Of shotguns or rifles of heading 93.03:		
9305.21.00	Shotgun barrels	30%	kg
9305.29.00	Other	30%	kg
	Other:		
9305.91.00	Of military weapons of heading 93.01	30%	kg
9305.99.00	Other	30%	kg
93.06	**Bombs, grenades, torpedoes, mines, missiles and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads.**		
	Shotgun cartridges and parts thereof; air gun pellets:		
9306.21.00	Cartridges	20%	kg
9306.29.00	Other:		
9306.29.10	Parts	Free	kg
9306.29.90	Other	20%	kg
9306.30.00	Other cartridges and parts thereof:		
9306.30.10	Cartridges for riveting or similar tools of for captive-bolt humane killers	Free	kg
9306.30.20	Parts	Free	kg
9306.30.90	Other	20%	kg
9306.90.00	Other	20%	kg
9307.00.00	**Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor**	20%	kg

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SECTION XX

MISCELLANEOUS MANUFACTURED ARTICLES

CHAPTER 94

FURNITURE; BEDDING, MATTRESSES, MATTRESS SUPPORTS, CUSHIONS AND SIMILAR STUFFED FURNISHINGS; LAMPS AND LIGHTING FITTINGS, NOT ELSEWHERE SPECIFIED OR INCLUDED; ILLUMINATED SIGNS, ILLUMINATED NAME-PLATES AND THE LIKE; PREFABRICATED BUILDINGS

Notes.

1. This Chapter does not cover:

   (a) Pneumatic or water mattresses, pillows or cushions, of Chapter 39, 40 or 63;

   (b) Mirrors designed for placing on the floor or ground (for example, cheval-glasses (swing-mirrors)) of heading 70.09;

   (c) Articles of Chapter 71;

   (d) Parts of general use as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39), or safes of heading 8303.00.00;

   (e) Furniture specially designed as parts of refrigerating or freezing equipment of heading 84.18; furniture specially designed for sewing machines (heading 84.52)

   (f) Lamps or lighting fittings of Chapter 85;

   (g) Furniture specially designed as parts of apparatus of heading 85.18 (heading 85.18), of headings 85.19 to 85.21 (heading 85.22) or of headings 85.25 to 85.28 (heading 85.29);

   (h) Articles of heading 87.14;

   (ij) Dentists' chairs incorporating dental appliances of Heading 90.18 or dentists' spittoons (heading 90.18);

   (k) Articles of Chapter 91 (for example, clocks and clock cases); or

   (l) Toy furniture or toy lamps or lighting fittings (heading 9503.00), billiard tables or other furniture specially constructed for games (heading 95.04), furniture for conjuring tricks or decorations (other than electric garlands) such as Chinese lanterns (heading 95.05).

2. The articles (other than parts) referred to in headings 94.01 to 94.03 are to be classified in those headings only if they are designed for placing on the floor or ground.

The following are, however, to be classified in the above-mentioned headings even if they are designed to be hung, to be fixed to the wall or to stand one on the other:

(a) Cupboards, bookcases, other shelved furniture and unit furniture;

(b) Seats and beds.

3. (A) In headings 94.01 to 94.03 references to parts of goods do not include references to sheets or slabs (whether or not cut to shape but not combined with other parts) of glass (including mirrors), marble or other stone or of any other material referred to in Chapter 68 or 69.

(B) Goods described in heading 94.04, presented separately, are not to be classified in heading 94.01, 94.02 or 94.03 as parts of goods.

4. For the purposes of heading 9406.00, the expression "prefabricated buildings" means buildings which are finished in the factory or put up as elements, presented together, to be assembled on site, such as housing or worksite accommodation, offices, schools, shops, sheds, garages or similar buildings.

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CHAPTER 94 - *Continued*
FURNITURE; BEDDING, MATTRESSES, MATTRESS SUPPORTS, CUSHIONS AND SIMILAR STUFFED FURNISHINGS; LAMPS AND LIGHTING FITTINGS, NOT ELSEWHERE SPECIFIED OR INCLUDED; ILLUMINATED SIGNS, ILLUMINATED NAME-PLATES AND THE LIKE; PREFABRICATED BUILDINGS - *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
94.01	**Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof.**		
9401.10.00	Seats of a kind used for aircraft.....	20%	kg and u
9401.20.00	Seats of a kind used for motor vehicles:		
9401.20.10	Seats of a kind used for motor vehicles as a child restraint.....	Free	kg and u
9401.20.90	Other seats of a kind used for motor vehicles.....	20%	kg and u
9401.30.00	Swivel seats with variable height adjustment.....	20%	kg and u
9401.40.00	Seats other than garden seats or camping equipment, convertible into beds.....	20%	kg and u
	Seats of cane, osier, bamboo or similar materials:		
9401.51.00	Of bamboo or rattan.....	20%	kg and u
9401.59.00	Other.....	20%	kg and u
	Other seats, with wooden frames:		
9401.61.00	Upholstered.....	20%	kg and u
9401.69.00	Other.....	20%	kg and u
	Other seats, with metal frames:		
9401.71.00	Upholstered.....	20%	kg and u
9401.79.00	Other.....	20%	kg and u
9401.80.00	Other seats.....	20%	kg and u
9401.90.00	Parts.....	20%	kg
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.**		

CHAPTER 94 - *Continued*
FURNITURE; BEDDING, MATTRESSES, MATTRESS SUPPORTS, CUSHIONS AND SIMILAR STUFFED FURNISHINGS; LAMPS AND LIGHTING FITTINGS, NOT ELSEWHERE SPECIFIED OR INCLUDED; ILLUMINATED SIGNS, ILLUMINATED NAME-PLATES AND THE LIKE; PREFABRICATED BUILDINGS - *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
9402.10.00	Dentists', barbers' or similar chairs and parts thereof	10%	kg
9402.90.00	Other	10%	kg
94.03	**Other furniture and parts thereof.**		
9403.10.00	Metal furniture of a kind used in offices	10%	kg
9403.20.00	Other metal furniture:		
9403.20.10	Of a kind used in schools, churches and laboratories	20%	kg
9403.20.90	Other	20%	kg
9403.30.00	Wooden furniture of a kind used in offices	10%	kg and u
9403.40.00	Wooden furniture of a kind used in the kitchen	20%	kg and u
9403.50.00	Wooden furniture of a kind used in the bedroom	20%	kg and u
9403.60.00	Other wooden furniture:		
9403.60.10	Of a kind used in schools, churches and laboratories	20%	kg and u
9403.60.90	Other	20%	kg and u
9403.70.00	Furniture of plastics:		
9403.70.10	Of a kind used in offices	10%	kg
9403.70.20	Of a kind used in schools, churches and laboratories	20%	kg
9403.70.90	Other	20%	kg
	Furniture of other materials, including cane, osier, bamboo or similar materials:		
9403.81.00	Of bamboo or rattan:		
9403.81.10	Of a kind used in offices	10%	kg
9403.81.20	Of a kind used in schools, churches and laboratories	20%	kg
9403.81.90	Other	20%	kg
9403.89.00	Other:		
9403.89.10	Of a kind used in offices	10%	kg
9403.89.20	Of a kind used in schools, churches and laboratories	20%	kg

CHAPTER 94 - *Continued*
FURNITURE; BEDDING, MATTRESSES, MATTRESS SUPPORTS, CUSHIONS AND SIMILAR STUFFED FURNISHINGS; LAMPS AND LIGHTING FITTINGS, NOT ELSEWHERE SPECIFIED OR INCLUDED; ILLUMINATED SIGNS, ILLUMINATED NAME-PLATES AND THE LIKE; PREFABRICATED BUILDINGS - *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
9403.89.90	Other.....	20%	kg
9403.90.00	Parts.....	20%	kg
94.04	**Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered.**		
9404.10.00	Mattress supports.....	20%	kg and u
	Mattresses:		
9404.21.00	Of cellular rubber or plastics, whether or not covered.....	20%	kg and u
9404.29.00	Of other materials.....	20%	kg and u
9404.30.00	Sleeping bags.....	20%	kg and u
9404.90.00	Other.....	20%	kg and u
94.05	**Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included.**		
9405.10.00	Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares..	20%	kg and u
9405.20.00	Electric table, desk, bedside or floor-standing lamps.....	20%	kg and u
9405.30.00	Lighting sets of a kind used for Christmas trees...	20%	kg and u
9405.40.00	Other electric lamps and lighting fittings.....	20%	kg
9405.50.00	Non-electrical lamps and lighting fittings.....	20%	kg

CHAPTER 94 - *Continued*
FURNITURE; BEDDING, MATTRESSES, MATTRESS SUPPORTS, CUSHIONS AND SIMILAR STUFFED FURNISHINGS; LAMPS AND LIGHTING FITTINGS, NOT ELSEWHERE SPECIFIED OR INCLUDED; ILLUMINATED SIGNS, ILLUMINATED NAME-PLATES AND THE LIKE; PREFABRICATED BUILDINGS - *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
9405.60.00	Illuminated signs, illuminated name-plates and the like……	20%	kg and u
	Parts:		
9405.91.00	Of glass……	20%	kg
9405.92.00	Of plastics……	20%	kg
9405.99.00	Other……	20%	kg
9406.00	**Prefabricated buildings.**		
9406.00.10	Of wood……	10%	kg
9406.00.20	Of aluminium……	Free	kg
9406.00.30	Of steel……	Free	kg
9406.00.90	Other……	Free	kg

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CHAPTER 95

TOYS, GAMES AND SPORTS REQUISITES; PARTS AND ACCESSORIES THEREOF

Notes.

1. This Chapter does not cover:

   (a) Candles (heading 3406.00);

   (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 4206.00.00 or Section XI;

   (d) Sports bags or other containers of heading 42.02, 43.03 or 4304.00;

   (e) Sports clothing or fancy dress, of textiles, of Chapter 61 or 62;

   (f) Textile flags or bunting, or sails for boats, sailboats or land craft, of Chapter 63;

   (g) Sports footwear (other than skating boots with ice or roller skates attached) of Chapter 64, or sports headgear of Chapter 65;

   (h) Walking-sticks, whips, riding-crops or the like (heading 6602.00.00), or parts thereof (heading 66.03);

   (ij) Unmounted glass eyes for dolls or other toys, of heading 70.18;

   (k) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);

   (l) Bells, gongs or the like of heading 83.06;

   (m) Pumps for liquids (heading 84.13), filtering or purifying machinery and apparatus for liquids or gases (heading 84.21), electric motors (heading 85.01), electric transformers (heading 85.04) or radio remote control apparatus (heading 85.26);

   (n) Sports vehicles (other than bobsleighs, toboggans and the like) of Section XVII;

   (o) Children's bicycles (heading 8712.00);

(p) Sports craft such as canoes and skiffs (Chapter 89), or their means of propulsion (Chapter 44 for such articles made of wood);

(q) Spectacles, goggles or the like, for sports or outdoor games (heading 90.04);

(r) Decoy calls or whistles (heading 92.08);

(s) Arms or other articles of Chapter 93;

(t) Electric garlands of all kinds (heading 94.05);

(u) Racket strings, tents or other camping goods, or gloves, mittens and mitts (classified according to their constituent material); or

(v) Tableware, kitchenware, toilet articles, carpets and 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 constituents.

3. Subject to Note 1 above, parts and accessories which are suitable for use solely or principally with articles of this Chapter are to be classified with those articles.

4. Subject to the provisions of Note 1 above, heading 9503.00 applies, *inter alia*, to articles of this heading combined with one or more items, which cannot be considered as sets under the terms of General Interpretative Rule 3 (b), and which, if presented separately, would be classified in other headings, provided the articles are put up together for retail sale and the combinations have the essential character of toys.

5. Heading 9503.00 does not cover articles which, on account of their design, shape or constituent material, are identifiable as intended exclusively for animals, for example, "pet toys" (classification in their own appropriate heading).

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CHAPTER 95 - *Continued*
TOYS, GAMES AND SPORTS REQUISITES;
PARTS AND ACCESSORIES THEREOF - *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
[95.01]			
[95.02]			
9503.00	**Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages; dolls; other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds.**		
9503.00.10	Tricycles, scooters, pedal cars and wheeled toys..	20%	kg
9503.00.20	Dolls' carriages.....	20%	kg
9503.00.30	Dolls.....	20%	kg
9503.00.40	Reduced-size (scale) models and similar recreation models.....	20%	kg
9503.00.50	Puzzles of all kinds.....	20%	kg and u
9503.00.90	Other.....	20%	kg and u
95.04	**Articles for funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment.**		
9504.10.00	Video games of a kind used with a television receiver.....	20%	kg
9504.20.00	Articles and accessories for billiards of all kinds.....	20%	kg
9504.30.00	Other games, operated by coins, banknotes, bank cards, tokens or by other means of payment, other than bowling alley equipment.....	20%	kg and u
9504.40.00	Playing cards.....	20%	kg and u
9504.90.00	Other:		

CHAPTER 95 - *Continued*
TOYS, GAMES AND SPORTS REQUISITES;
PARTS AND ACCESSORIES THEREOF - *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
9504.90.10	Draught and chess boards.....	20%	kg and u
9504.90.90	Other.....	20%	kg and u
95.05	**Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes.**		
9505.10.00	Articles for Christmas festivities:		
9505.10.10	Artificial Christmas trees.....	20%	kg
9505.10.90	Other.....	20%	kg
9505.90.00	Other.....	20%	kg
95.06	**Articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table-tennis) or outdoor games, not specified or included elsewhere in this Chapter; swimming pools and paddling pools.**		
	Snow-skis and other snow-ski equipment:		
9506.11.00	Skis.....	10%	kg and 2u
9506.12.00	Ski-fastenings (ski-bindings).....	10%	kg
9506.19.00	Other.....	10%	kg
	Water-skis, surf-boards, sailboards and other water-sport equipment:		
9506.21.00	Sailboards.....	10%	kg and u
9506.29.00	Other.....	10%	kg and u
	Golf clubs and other golf equipment:		
9506.31.00	Clubs, complete.....	10%	kg and u
9506.32.00	Balls.....	10%	kg and u
9506.39.00	Other.....	10%	kg
9506.40.00	Articles and equipment for table-tennis.....	10%	kg

CHAPTER 95 - *Continued*
TOYS, GAMES AND SPORTS REQUISITES;
PARTS AND ACCESSORIES THEREOF - *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
	Tennis, badminton or similar rackets, whether or not strung:		
9506.51.00	Lawn-tennis rackets, whether or not strung.....	10%	kg and u
9506.59.00	Other.....	10%	kg and u
	Balls, other than golf balls and table-tennis balls:		
9506.61.00	Lawn-tennis balls.....	10%	kg and u
9506.62.00	Inflatable:		
9506.62.10	For soccer.....	10%	kg and u
9506.62.90	Other.....	10%	kg and u
9506.69.00	Other.....	10%	kg and u
9506.70.00	Ice skates and roller skates, including skating boots with skates attached.....	10%	kg and 2u
	Other:		
9506.91.00	Articles and equipment for general physical exercise, gymnastics or athletics:		
9506.91.10	For gymnastics.....	10%	kg
9506.91.20	For athletics.....	10%	kg
9506.91.90	Other.....	10%	kg
9506.99.00	Other:		
9506.99.10	For cricket.....	10%	kg
9506.99.20	For soccer, other than other soccer balls.....	10%	kg
9506.99.30	For lawn tennis, other than lawn-tennis rackets..	10%	kg
9506.99.40	Swimming pools and paddling pools.....	20%	kg
9506.99.90	For other sports or other outdoor games.....	10%	kg
95.07	**Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy "birds" (other than those of heading 92.08 or 9705.00.00) and similar hunting or shooting requisites.**		

CHAPTER 95 - *Continued*
TOYS, GAMES AND SPORTS REQUISITES;
PARTS AND ACCESSORIES THEREOF - *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
9507.10.00	Fishing rods.....	Free	kg and u
9507.20.00	Fish-hooks, whether or not snelled.....	Free	kg
9507.30.00	Fishing reels.....	Free	kg and u
9507.90.00	Other:		
9507.90.10	Other fishing tackle.....	Free	kg and u
9507.90.90	Other.....	20%	kg and u
95.08	**Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses and travelling menageries; travelling theatres.**		
9508.10.00	Travelling circuses and travelling menageries.....	20%	kg
9508.90.00	Other.....	20%	kg

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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 9602.00 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, lamps 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 9602.00 the expression "vegetable or mineral carving material" means:

   (a) Hard seeds, pips, hulls and nuts and similar vegetable materials of a kind used for carving (for example, corozo and dom);

   (b) Amber, meerschaum, agglomerated amber and agglomerated meerschaum, jet and mineral substitutes for jet.

3. In heading 96.03 the expression "prepared knots and tufts for broom or brush making" applies only to unmounted knots and tufts of animal hair, vegetable fibre or other material, which are ready for incorporation without division in brooms or brushes, or which require only such further minor processes as trimming to shape at the top, to render them ready for such incorporation.

4. Articles of this Chapter, other than those of headings 96.01 to 96.06 or 96.15, remain classified in the Chapter whether or not composed wholly or partly of precious metal or metal clad with precious metal, of natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed). However, headings 96.01 to 96.06 and 96.15 include articles in which natural or cultured pearls, precious or semi- precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.

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CHAPTER 96 - *Continued*
MISCELLANEOUS MANUFACTURED ARTICLES - *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
96.01	**Worked ivory, bone, tortoise-shell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding).**		
9601.10.00	Worked ivory and articles of ivory.....	20%	kg
9601.90.00	Other:		
9601.90.10	Articles.....	20%	kg
9601.90.90	Other.....	20%	kg
9602.00	**Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading 3503.00.00) and articles of unhardened gelatin.**		
9602.00.10	Articles.....	20%	kg
9602.00.90	Other.....	20%	kg
96.03	**Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees).**		
9603.10.00	Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles.....	20%	kg and u

CHAPTER 96 - *Continued*
MISCELLANEOUS MANUFACTURED ARTICLES - *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
	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:		
9603.21.00	Tooth brushes, including dental- plate brushes…	20%	kg and u
9603.29.00	Other……	20%	kg and u
9603.30.00	Artists' brushes, writing brushes and similar brushes for the application of cosmetics:		
9603.30.10	Artists' brushes……	Free	kg and u
9603.30.20	Writing brushes……	Free	kg and u
9603.30.90	Other……	20%	kg and u
9603.40.00	Paint, distemper, varnish or similar brushes (other than brushes of sub heading 9603.30.00); paint pads and rollers:		
9603.40.10	Paint brushes……	15%	kg and u
9603.40.90	Other……	15%	kg and u
9603.50.00	Other brushes constituting parts of machines, appliances or vehicles……	Free	kg and u
9603.90.00	Other:		
9603.90.10	Feather dusters……..	20%	kg and u
9603.90.20	Scrubbing brushes……	20%	kg and u
9603.90.30	Brooms and mops for sweeping roads and floors.	20%	kg and u
9603.90.40	Other brushes for household use……..	20%	kg and u
9603.90.50	Prepared knots and tufts for broom or brush making……	15%	kg and u
9603.90.90	Other……	Free	kg and u
9604.00	**Hand sieves and hand riddles.**		
9604.00.10	Hand sieves……	Free	kg and u
9604.00.20	Hand riddles……	Free	kg and u
9605.00.00	**Travel sets for personal toilet, sewing or shoe or clothes cleaning……**	20%	kg and u

CHAPTER 96 - *Continued*
MISCELLANEOUS MANUFACTURED ARTICLES - *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
96.06	**Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks.**		
9606.10.00	Press-fasteners, snap-fasteners and press-studs and parts therefor……..	Free	kg
	Buttons:		
9606.21.00	Of plastics, not covered with textile material…...	Free	kg
9606.22.00	Of base metal, not covered with textile material..	Free	kg
9606.29.00	Other……	Free	kg
9606.30.00	Button moulds and other parts of buttons; button blanks……	Free	kg
96.07	**Slide fasteners and parts thereof.**		
	Slide fasteners:		
9607.11.00	Fitted with chain scoops of base metal…….	15%	kg
9607.19.00	Other……	15%	kg
9607.20.00	Parts:		
9607.20.10	Continuous chain……..	Free	kg
9607.20.90	Other……	Free	kg
96.08	**Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; or propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 96.09.**		
9608.10.00	Ball point pens……....	20%	kg and u
9608.20.00	Felt tipped and other porous-tipped pens and markers……..…	20%	kg and u

CHAPTER 96 - *Continued*
MISCELLANEOUS MANUFACTURED ARTICLES - *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
	Fountain pens, stylograph pens and other pens:		
9608.31.00	Indian ink drawing pens.....	20%	kg and u
9608.39.00	Other.....	20%	kg and u
9608.40.00	Propelling or sliding pencils.....	20%	kg and u
9608.50.00	Sets of articles from two or more of the foregoing subheadings.....	20%	kg and u
9608.60.00	Refills for ball point pens, comprising the ballpoint and ink-reservoir.....	20%	kg and u
	Other:		
9608.91.00	Pen nibs and nib points.....	Free	kg and u
9608.99.00	Other:		
9608.99.10	Pen-holders, pencil-holders and similar holders..	20%	kg
9608.99.20	Barrels and covers for ball point pens.....	20%	kg
9608.99.90	Other.....	Free	kg
96.09	**Pencils (other than pencils of heading 96.08), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks.**		
9609.10.00	Pencils and crayons, with leads encased in a rigid sheath:		
9609.10.10	Writing or drawing pencils.....	10%	kg
9609.10.20	Crayons.....	10%	kg
9609.20.00	Pencil leads, black or coloured.....	10%	kg
9609.90.00	Other:		
9609.90.10	Writing or drawing chalks.....	10%	kg
9609.90.90	Other.....	10%	kg
9610.00	**Slates and boards, with writing or drawing surfaces, whether or not framed.**		
9610.00.10	Writing or drawing boards.....	10%	kg

CHAPTER 96 - *Continued*
MISCELLANEOUS MANUFACTURED ARTICLES - *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
9610.00.90	Other……..	Free	kg
9611.00	**Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks.**		
9611.00.10	Rubber stamps……..	20%	kg
9611.00.90	Other……..	20%	kg
96.12	**Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes.**		
9612.10.00	Ribbons:		
9612.10.10	Typewriter ribbons on open spools……..	Free	kg and u
9612.10.90	Other……	Free	kg and u
9612.20.00	Ink-pads……	Free	kg and u
96.13	**Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks.**		
9613.10.00	Pocket lighters, gas fuelled, non-refillable……	20%	kg and u
9613.20.00	Pocket lighters, gas fuelled, refillable……	20%	kg and u
9613.80.00	Other lighters……	20%	kg and u
9613.90.00	Parts……..	20%	kg
9614.00.00	**Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof…..**	20%	kg and u

CHAPTER 96 - *Continued*
MISCELLANEOUS MANUFACTURED ARTICLES - *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
96.15	**Combs, hair-slides and the like; hair-pins, curling pins, curling grips, hair-curlers and the like, other than those of heading 85.16, and parts thereof.**		
	Combs, hair-slides and the like:		
9615.11.00	Of hard rubber or plastics:		
9615.11.10	Combs……..	20%	kg
9615.11.20	Hair slides and the like……	20%	kg
9615.19.00	Other:		
9615.19.10	Combs……..	20%	kg
9615.19.20	Hair slides and the like……	20%	kg
9615.90.00	Other:		
9615.90.10	Hairpins……	20%	kg
9615.90.90	Other……	20%	kg
96.16	**Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations.**		
9616.10.00	Scent sprays and similar toilet sprays, and mounts and heads therefor……..……..	20%	kg
9616.20.00	Powder-puffs and pads for the application of cosmetics or toilet preparations……	20%	kg
9617.00.00	**Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners……**	20%	kg
9618.00.00	**Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing……...**	Free	kg

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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 4907.00;

   (b) Theatrical scenery, studio back-cloths or the like, of painted canvas (heading 5907.00.00) except if they may be classified in heading 9706.00.00; or

   (c) Pearls, natural or cultured, or precious or semi-precious stones (headings 71.01 to 71.03).

2. For the purposes of heading 9702.00.00, the expression "original engravings, prints and lithographs" means impressions produced directly, in black and white or in colour, of one or of several plates wholly executed by hand by the artist, irrespective of the process or of the material employed by him, but not including any mechanical or photomechanical process.

3. Heading 9703.00.00 does not apply to mass-produced reproductions or works of conventional craftsmanship of a commercial character, even if these articles are designed or created by artists.

4. (A) Subject to Notes 1 to 3 above, articles of this Chapter are to be classified in this Chapter and not in any other Chapter of the Nomenclature.

   (B) Heading 9706.00.00 does not apply to articles of the preceding headings of this Chapter.

5. Frames around paintings, drawings, pastels, collages or similar decorative plaques, engravings, prints or lithographs are to be classified with those articles, provided they are of a kind and of a value normal to those articles. Frames which are not of a kind or of a value normal to the articles referred to in this Note are to be classified separately.

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CHAPTER 97 - *Continued*
WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES - *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
97.01	**Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 4906.00.00 and other than hand-painted or hand-decorated manufactured articles; collages and similar decorative plaques.**		
9701.10.00	Paintings, drawings and pastels:		
9701.10.10	Paintings.....	20%	kg and u
9701.10.20	Drawings and pastels.....	20%	kg and u
9701.90.00	Other.....	20%	kg
9702.00.00	**Original engravings, prints and lithographs…..**	20%	kg and u
9703.00.00	**Original sculptures and statuary, in any material…….…….**	20%	kg and u
9704.00.00	**Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper), and the like, used or unused, other than those of heading 4907.00….……**	20%	kg
9705.00.00	**Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest……..**	20%	kg
9706.00.00	**Antiques of an age exceeding one hundred years……...**	20%	kg

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CHAPTER 98.98

OTHER SPECIAL TRANSACTIONS

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CHAPTER 98 - *Continued*
OTHER SPECIAL TRANSACTIONS - *Continued*

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
[98.98.01]			
98.98.02	**Personal effects of travelers and immigrants…..**	See the Customs Law and Table of Exemptions	kg
98.98.03	**Household effects of travelers and immigrants...**	See the Customs Law and Table of Exemptions	kg
[98.98.04]			
[98.98.05]			
[98.98.06]			
98.98.07	**Goods for Transhipment……...**	Free	kg
98.98.99	**Other special cases…….**	See the Customs Law and Table of Exemptions	kg

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Dated this 30th day of January, 2007.

A. LEUNG WOO-GABRIEL
Secretary to Cabinet