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**SY 1
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ZAKONODAJNI AKTI IN DRUGI INSTRUMENTI

Zadeva: Sklep Sveta o podpisu v imenu Evropske skupnosti in o začasni uporabi nekaterih določb Evro-mediteranskega pridružitvenega sporazuma med Evropsko skupnostjo in njenimi državami članicami na eni strani ter Sirsko arabsko republiko na drugi strani

SIRSKÉ CARINSKÉ TARIFE

(IZ ČLENA 9(3))

SECTION I

LIVE ANIMALS; ANIMAL PRODUCTS

NOTES

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

CHAPTER 1

LIVE ANIMALS

NOTES

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.

01.01 LIVE HORSES, ASSES, MULES AND HINNIES

0101. 10 .00	-	Pure-bred breeding animals	20 %
0101. 90 .00	-	Other	20 %

01.02 LIVE BOVINE ANIMALS

0102. 10 .00	-	Pure-bred breeding animals	3 %
0102. 90 .00	-	Other	3 %

01.03 LIVE SWINE

0103. 10 .00	-	Pure-bred breeding animals	20 %
	-	Other:	
0103. 91 .00	- -	Weighing less than 50 kg	20 %
0103. 92 .00	- -	Weighing 50 kg or more	20 %

01.04 LIVE SHEEP AND GOATS

0104. 10 .00	-	SHEEP	3 %
0104. 20 .00	-	GOATS	3 %

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	5 %
0105. 12 .00	- -	Turkeys	5 %
0105. 19 .00	- -	Other	5 %
	-	Other:	
0105. 94 .00	- -	Fowls of the species Gallus Domesticus	5 %
0105. 99 .00	- -	Other	5 %

01.06 OTHER LIVE ANIMALS

	-	Mammals:	
	- -	Primates:	
0106. 11 .10	- - -	Species for Zoo	20 %
0106. 11 .90	- - -	Other	50 %
	- -	Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia):	
0106. 12 .10	- - -	Species for Zoo	20 %
0106. 12 .20	- - -	Species fit for human consumption	20 %
0106. 12 .90	- - -	Other	50 %
	- -	Other:	
	- - -	Camels:	

0106. 19 .11	----	For Breeding	3 %
0106. 19 .12	----	Species fit for human consumption	3 %
0106. 19 .13	----	Species for Zoo	20 %
0106. 19 .19	----	Other	50 %
0106. 19 .90	---	Other	50 %
	-	Reptiles (including snakes and turtles):	
0106. 20 .10	---	Species for zoo	20 %
0106. 20 .90	---	Other	50 %
	-	birds:	
	--	Birds of prey	
0106. 31 .10	---	Species for zoo	20 %
0106. 31 .90	---	Other	50 %
0106. 32 .00	--	Psittaciformes (including parrots, parakeets, macaues and cockatoos)	50 %
	--	Other:	
0106. 39 .10	---	Species fit for human consumption	3 %
0106. 39 .20	---	Species for Zoo	20 %
0106. 39 .30	---	ostrich	30 %
0106. 39 .40	---	canary	40 %
0106. 39 .90	---	Other	50 %
	-	Other:	
0106. 90 .10	---	bee	5 %
0106. 90 .90	---	Other	30 %

CHAPTER 2

MEAT AND EDIBLE MEAT OFFAL

NOTES

1. This Chapter does not cover:
 - (a) Products of the kinds described in headings 02.01 to 02.08 or 02.10, unfit or unsuitable for human consumption;
 - (b) Guts, bladders or stomachs of animals (heading 05.04) or animal blood (heading 05.11 or 30.02); or
 - (c) Animal fat, other than products of heading 02.09 (Chapter 15).

02.01 MEAT OF BOVINE ANIMALS, FRESH OR CHILLED

0201. 10 .00	-	Carcasses and half-carcasses	5 %
0201. 20 .00	-	Other cuts with bone in	5 %
0201. 30 .00	-	Boneless	5 %

02.02 MEAT OF BOVINE ANIMALS, FROZEN

0202. 10 .00	-	Carcasses and half-carcasses	10 %
0202. 20 .00	-	Other cuts with bone in	10 %
0202. 30 .00	-	Boneless	10 %

02.03 MEAT OF SWINE, FRESH, CHILLED OR FROZEN

	-	FRESH OR FROZEN:	
0203. 11 .00	- -	Carcasses and half-carcasses	50 %
0203. 12 .00	- -	Hams, shoulders and cuts thereof, with bone in	50 %
0203. 19 .00	- -	Other	50 %
	-	FROZEN:	
0203. 21 .00	- -	Carcasses and half-carcasses	50 %
0203. 22 .00	- -	Hams, shoulders and cuts thereof, with bone in	50 %
0203. 29 .00	- -	Other	50 %

02.04		MEAT OF SHEEP OR GOATS, FRESH, CHILLED OR FROZEN:	
0204. 10 .00	-	Carcasses and half-carcasses of lamb, fresh or chilled	5 %
	-	Other meat of sheep, fresh or chilled :	
0204. 21 .00	- -	Carcasses and half-carcasses	5 %
0204. 22 .00	- -	Other cuts with bone in	5 %
0204. 23 .00	- -	Boneless	5 %
0204. 30 .00	-	Carcasses and half-carcasses of lamb, frozen	10 %
	-	Other meat of sheep, frozen:	
0204. 41 .00	- -	Carcasses and half-carcasses	10 %
0204. 42 .00	- -	Other cuts with bone in	10 %
0204. 43 .00	- -	Boneless	10 %
0204. 50 .00	-	Meat of goats	5 %
02.05		MEAT OF HORSES, ASSES, MULES OR HINNIES, FRESH,	10 %
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 %
	-	Of bovine animals, FROZEN:	
0206. 21 .00	- -	Tongues	10 %
0206. 22 .00	- -	Livers	10 %
0206. 29 .00	- -	Other	10 %

0206. 30 .00	-	Of swine, fresh or chilled	50 %
	-	Of swine, FROZEN:	
0206. 41 .00	--	Livers	50 %
0206. 49 .00	--	Other	50 %
	-	Other, fresh or chilled :	
0206. 80 .10	---	OF SHEEP OR GOATS	5 %
0206. 80 .90	---	OF HORSES, ASSES, MULES AND HINNIES	10 %
	-	Other, frozen :	
0206. 90 .10	---	OF SHEEP OR GOATS	10 %
0206. 90 .90	---	OF HORSES, ASSES, MULES AND HINNIES	15 %

02.07 MEAT AND EDIBLE OFFAL, OF THE POULTRY OF HEADING
NO. 0105, FRESH, CHILLED OR FROZEN

	-	Of fowls of the species Gallus domesticus :	
0207. 11 .00	--	Not cut in pieces, fresh or chilled	10 %
	--	Not cut in pieces, frozen	
0207. 12 .10	---	Not put up for retail sale, in containers of a net weight content exceeding 20 kg	5 %
0207. 12 .90	---	Other	15 %
0207. 13 .00	--	Cuts and offal, fresh or chilled	15 %
0207. 14 .00	--	Cuts and offal, frozen	20 %
	-	Of turkeys :	
0207. 24 .00	--	Not cut in pieces, fresh or chilled	15 %
0207. 25 .00	--	Not cut in pieces, frozen	20 %
0207. 26 .00	--	Cuts and offal, fresh or chilled	15 %
0207. 27 .00	--	Cuts and offal, frozen	20 %
	-	Of ducks, geese or guinea fowls :	
0207. 32 .00	--	Not cut in pieces, fresh or chilled	15 %
0207. 33 .00	--	Not cut in pieces, frozen	20 %

0207. 34 .00	- -	Fatty livers, fresh or chilled	20 %
0207. 35 .00	- -	Other, fresh or chilled	15 %
0207. 36 .00	- -	Other, frozen	20 %

02.08 OTHER MEAT AND EDIBLE MEAT OFFAL, FRESH, CHILLED OR FROZEN

0208. 10 .00	-	Of rabbits or hares	20 %
0208. 30 .00	-	Of Primates	50 %
0208. 40 .00	-	Of Whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia)	50 %
0208. 50 .00	-	Of reptiles (including snakes and turtles)	50 %
0208. 90 .00	-	Other	50 %

02.09 PIG FAT, FREE OF LEAN MEAT, AND POULTRY FAT, NOT RENDERED OR OTHERWISE EXTRACTED, FRESH, CHILLED, FROZEN, SALTED, IN BRINE, DRIED OR SMOKED

0209. 00 .10	- - -	Poultryfat	5 %
0209. 00 .90	- - -	Unrendered pig fat free of lean meat, pure	50 %

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	50 %
0210. 12 .00	- -	Bellies (streaky) and cuts thereof ,with bone	50 %
0210. 19 .00	- -	Other	50 %

0210. 20 .00	-	Meat of bovine animals	10 %
	-	Other, including edible flours and meals of meat or meat offal:	
0210. 91 .00	--	Of primates	50 %
0210. 92 .00	--	Of Whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia)	50 %
0210. 93 .00	--	Of reptiles (including snakes and turtles)	50 %
	--	Other:	
0210. 99 .10	---	Livers of poultry	10 %
	---	Other:	
0210. 99 .91	----	Chicken meat flour	3 %
0210. 99 .99	----	Other	10 %

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.

03.01		LIVE FISH	
	-	Ornamental fish :	
0301. 10 .10	- - -	fish mothers,ornamental	20 %
0301. 10 .90	- - -	Other	50 %
	-	Other live fish :	
0301. 91 .00	- -	Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	3 %
0301. 92 .00	- -	Eels (Anguilla spp.)	3 %
0301. 93 .00	- -	Carp	3 %
0301. 94 .00	- -	Bluefin tunas (Thunnus thynnus)	3 %
0301. 95 .00	- -	Southern bluefin tunas (Thunnus maccoyii)	3 %
0301. 99 .00	- -	Other	3 %

03.02 FISH, FRESH OR CHILLED, EXCLUDING FISH FILLETS AND OTHER FISH MEAT OF HEADING NO. 0304

	-	Salmonidae, excluding livers ,roes and male glands	
0302. 11 .00	- -	Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	10 %
0302. 12 .00	- -	Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)	10 %
0302. 19 .00	- -	Other	10 %
	-	Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scopthalmidae and Citharidae), excluding livers ,roes and male glands	

0302. 21 .00	- -	Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)	10 %
0302. 22 .00	- -	Plaice (<i>Pleuronectes platessa</i>)	10 %
0302. 23 .00	- -	Sole (<i>Solea</i> spp.)	10 %
0302. 29 .00	- -	Other	10 %
	-	Tunas (of the genus <i>Thunnus</i>) skipjack or stripe-bellied bonito (<i>Euthynnus</i> (<i>Katsuwonus</i>) <i>pelamis</i>), excluding livers and roes :	
0302. 31 .00	- -	Albacore or longfinned tunas (<i>Thunnus alalunga</i>)	10 %
0302. 32 .00	- -	Yellowfin tunas (<i>Thunnus albacares</i>)	10 %
0302. 33 .00	- -	Skipjack or stripe-bellied bonito	10 %
0302. 34 .00	- -	Bigeye tunas (<i>Thunnus obesus</i>)	10 %
0302. 35 .00	- -	Bluefin tunas (<i>Thunnus thynnus</i>)	10 %
0302. 36 .00	- -	Southern bluefin tunas (<i>Thunnus maccoyii</i>)	10 %
0302. 39 .00	- -	Other	10 %
0302. 40 .00	-	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), excluding livers and roes	10 %
0302. 50 .00	-	Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>), excluding livers and roes	10 %
	-	Other fish, excluding livers and roes :	
0302. 61 .00	- -	Sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.) sardinella (<i>Sardinella</i> spp.) brisling or sprats (<i>Sprattus sprattus</i>)	10 %
0302. 62 .00	- -	Haddock (<i>Merlanogrammus aeglefinus</i>)	10 %
0302. 63 .00	- -	Coalfish (<i>Pollachius virens</i>)	10 %
0302. 64 .00	- -	Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	10 %
0302. 65 .00	- -	Dogfish and other sharks	10 %
0302. 66 .00	- -	Eels (<i>Anguilla</i> spp.)	10 %
0302. 67 .00	- -	Swordfish (<i>Xiphias gladius</i>)	10 %
0302. 68 .00	- -	Toothfish (<i>Dissostichus</i> spp.)	10 %
0302. 69 .00	- -	Other	10 %
0302. 70 .00	-	Livers and roes	10 %

03.03

FISH, FROZEN, EXCLUDING FISH FILLETS AND OTHER FISH
MEAT OF HEADING NO. 0304

	-	Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), excluding livers and roes	
0303. 11 .00	- -	Sockeye salmon (red salmon) (<i>Oncorhynchus nerka</i>)	10 %
0303. 19 .00	- -	Other	10 %
	-	Other salmonidae, excluding livers and roes :	
0303. 21 .00	- -	Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	10 %
0303. 22 .00	- -	Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	10 %
0303. 29 .00	- -	Other	10 %
	-	Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>), excluding livers and roes:	
0303. 31 .00	- -	Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)	10 %
0303. 32 .00	- -	Plaice (<i>Pleuronectes platessa</i>)	10 %
0303. 33 .00	- -	Sole (<i>Solea</i> spp.)	10 %
0303. 39 .00	- -	Other	10 %
	-	Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus</i> (<i>Katsuwonus</i>) <i>pelamis</i>), excluding livers and roes :	
0303. 41 .00	- -	Albacore or longfinned tunas (<i>Thunnus alalunga</i>)	10 %
0303. 42 .00	- -	Yellowfin tunas (<i>Thunnus albacares</i>)	10 %
0303. 43 .00	- -	Skipjack or stripe-bellied bonito	10 %
0303. 44 .00	- -	Bigeye tunas (<i>Thunnus obesus</i>)	10 %
0303. 45 .00	- -	Bluefin tunas (<i>Thunnus thynnus</i>)	10 %
0303. 46 .00	- -	Southern bluefin tunas (<i>Thunnus maccoyii</i>)	10 %

0303. 49 .00	- -	Other	10 %
	-	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>) and cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>), excluding livers and roes :	
0303. 51 .00	- -	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	10 %
0303. 52 .00	- -	Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	10 %
	-	Swordfish (<i>Xiphias gladius</i>) and toothfish (<i>Dissostichus</i> spp.), excluding livers and roes :	
0303. 61 .00	- -	Swordfish (<i>Xiphias gladius</i>)	10 %
0303. 62 .00	- -	Toothfish (<i>Dissostichus</i> spp.)	10 %
	-	Other fish, excluding livers and roes:	
0303. 71 .00	- -	Sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.) brisling or sprats (<i>Sprattus sprattus</i>)	10 %
0303. 72 .00	- -	Haddock (<i>Melanogrammus aeglefinus</i>)	10 %
0303. 73 .00	- -	Coalfish (<i>Pollachius virens</i>)	10 %
0303. 74 .00	- -	Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	10 %
0303. 75 .00	- -	Dogfish and other sharks	10 %
0303. 76 .00	- -	Eels (<i>Anguilla</i> spp.)	10 %
0303. 77 .00	- -	Sea bass (<i>Dicentrarchus labrax</i> , <i>Dicentrarchus punctatus</i>)	10 %
0303. 78 .00	- -	Hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.)	10 %
0303. 79 .00	- -	Other	10 %
0303. 80 .00	-	Livers and roes	10 %

03.04 FISH FILLETS AND OTHER FISH MEAT (WHETHER OR NOT MINCED), FRESH, CHILLED OR FROZEN

	-	Fresh or chilled	
0304. 11 .00	- -	Swordfish (<i>Xiphias gladius</i>)	20 %
0304. 12 .00	- -	Toothfish (<i>Dissostichus</i> spp.)	20 %
0304. 19 .00	- -	Other	20 %
	-	Frozen fillets	
0304. 21 .00	- -	Swordfish (<i>Xiphias gladius</i>)	20 %
0304. 22 .00	- -	Toothfish (<i>Dissostichus</i> spp.)	20 %
0304. 29 .00	- -	Other	20 %
	-	Other	
0304. 91 .00	- -	Swordfish (<i>Xiphias gladius</i>)	20 %
0304. 92 .00	- -	Toothfish (<i>Dissostichus</i> spp.)	20 %
0304. 99 .00	- -	Other	20 %

03.05 FISH, DRIED, SALTED OR IN BRINE; SMOKED FISH, WHETHER OR NOT COOKED BEFORE OR DURING THE SMOKING PROCESS; FLOURS, MEALS AND PELLETS OF FISH, FIT FOR HUMAN CONSUMPTION

0305. 10 .00	-	Flours, meals and pellets of fish fit for human consumption	20 %
0305. 20 .00	-	Livers and roes, dried, smoked, salted or in brine	20 %
		Note: amendment of the system of 2002	
0305. 30 .00	-	Fish fillets, dried, salted or in brine, but not smoked	20 %
	-	Smoked fish, including fillets:	
0305. 41 .00	- -	Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	20 %

0305. 42 .00	- -	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	20 %
0305. 49 .00	- -	Other	20 %
	-	Dried fish, whether or not salted but not smoked :	
	- -	Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	
0305. 51 .10	- - -	Not put up for retail sale, in containers of a net weight content exceeding 20 kg	5 %
0305. 51 .90	- - -	Other	20 %
	- -	Other:	
0305. 59 .10	- - -	Not put up for retail sale, in containers of a net weight content exceeding 20 kg	5 %
0305. 59 .90	- - -	Other	20 %
	-	Fish, salted but not dried or smoked and fish in brine :	
0305. 61 .00	- -	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	20 %
0305. 62 .00	- -	Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	20 %
0305. 63 .00	- -	Anchovies (<i>Engraulis</i> spp.)	20 %
0305. 69 .00	- -	Other	20 %

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 (<i>Palinurus</i> spp., <i>Panulirus</i> spp., <i>Jasus</i> spp.)	20 %
0306. 12 .00	- -	Lobsters (<i>Homarus</i> spp.)	20 %
0306. 13 .00	- -	Shrimps and prawns	20 %
0306. 14 .00	- -	Crabs	20 %

0306. 19 .00	- -	Other, including flours, meals and pellets of crustaceans, fit for human consumption	20 %
	-	Not Frozen:	
0306. 21 .00	- -	Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.)	20 %
0306. 22 .00	- -	Lobsters (Homarus spp.)	20 %
0306. 23 .00	- -	Shrimps and prawns	20 %
0306. 24 .00	- -	Crabs	20 %
0306. 29 .00	- -	Other, including flours, meals and pellets of crustaceans, fit for human consumption	20 %

03.07 MOLLUSCS, WHETHER IN SHELL OR NOT, LIVE, FRESH, CHILLED, FROZEN, DRIED, SALTED OR IN BRINE; AQUATIC INVERTEBRATES OTHER THAN CRUSTACEANS AND MOLLUSKS, 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	20 %
	-	Scallops, including queen scallops, of the genera Pecten, Chlamys or Placopecten :	
0307. 21 .00	- -	Live, fresh or chilled	20 %
0307. 29 .00	- -	Other	20 %
	-	Mussels (Mytilus spp., Perna spp.) :	
0307. 31 .00	- -	Live, fresh or chilled	20 %
0307. 39 .00	- -	Other	20 %
	-	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	20 %
0307. 49 .00	- -	Other	20 %
	-	Octopus (Octopus spp.) :	
0307. 51 .00	- -	Live, fresh or chilled	20 %
0307. 59 .00	- -	Other	20 %
0307. 60 .00	-	Snails, other than sea snails	20 %
	-	Other, including flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption :	
0307. 91 .00	- -	Live, fresh or chilled	20 %
0307. 99 .00	- -	Other	20 %

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 35.04).

Subheading Notes

1. For the purposes of subheading 0404. 10, the expression "modified whey" means products consisting of whey constituents, i.e., whey from which all or part of the lactose, proteins or minerals have been removed, whey to which natural whey constituents have been added, and products obtained by mixing natural whey constituents.
2. For the purposes of subheading 0405.10 the term "butter" does not include dehydrated butter or ghee (subheading 0405.90).

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 %	1 %
0401. 20 .00	-	Of a fat content, by weight, exceeding 1 % but not exceeding 6 %	1 %
0401. 30 .00	-	Of a fat content, by weight, exceeding 6 %	5 %
04.02		MILK AND CREAM, CONCENTRATED OR CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER	
	-	In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5 %:	
0402. 10 .10	- - -	For children, in airtight tins containing not more than 500 g	1 %
0402. 10 .20	- - -	For children, in airtight tins containing not more than 2500 g and not less than 500g	3 %
0402. 10 .30	- - -	Milk powder in container of a net weight content 20 kg or more	3 %
0402. 10 .90	- - -	Other	10 %
	-	In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5 % :	
	- -	Not containing added sugar or other sweetening matter :	
0402. 21 .10	- - -	For children, in airtight tins containing not more than 500 g	1 %
0402. 21 .20	- - -	For children, in airtight tins containing not more than 2500 g and not less than 500g	3 %
0402. 21 .30	- - -	Milk powder in container of a net weight content 20 kg or more	3 %
0402. 21 .90	- - -	Other	10 %
	- -	Other:	
0402. 29 .10	- - -	For children, in airtight tins containing not more than 500 g	1 %
0402. 29 .20	- - -	For children, in airtight tins containing not more than 2500 g and not less than 500g	3 %

0402. 29 .30	- - -	Milk powder in container of a net weight content 20 kg or more	3 %
0402. 29 .90	- - -	Other	10 %
	-	Other:	
	- -	Not containing added sugar or other sweetening matter	
0402. 91 .10	- - -	In container of a net weight content 20 kg or more	10 %
0402. 91 .90	- - -	Other	30 %
	- -	Other:	
0402. 99 .10	- - -	In container of a net weight content 20 kg or more	10 %
0402. 99 .90	- - -	Other	30 %

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 FLAVORED OR CONTAINING ADDED FRUIT, NUTS, OR COCOA

0403. 10 .00	-	Yogurt	30 %
		Note: Refer to additional note No 1	
0403. 90 .00	-	Other	30 %
		Note: Refer to additional note 1	

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	
	-	Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter	
0404. 10 .10	- - -	concentrated Whey	3 %
0404. 10 .90	- - -	Other	30 %
	-	Other:	
0404. 90 .10	- - -	High protein yogurt resulted by removing one or more of its contents or by adding the contents of a natural yogurt in container of a net weight content 20 kg or more for industrial use	3 %
0404. 90 .20	- - -	High protein yogurt resulted by removing one or more of its contents or by adding the contents of a natural yogurt in container of a net weight content less than 20 kg	10 %
0404. 90 .90	- - -	Other	30 %

04.05		BUTTER AND OTHER FATS AND OILS DERIVED FROM MILK; DAIRY SPREADS	
	-	Butter :	
0405. 10 .10	- - -	In packings of net weight content 20 kg or more	1 %
0405. 10 .90	- - -	Other	7 %
0405. 20 .00	-	Dairy spreads	20 %
	-	Other:	
0405. 90 .10	- - -	Ghee,in packings of net weight content exceeding 20 kg	3 %
0405. 90 .90	- - -	Other	20 %

04.06 CHEESE AND CURD

0406. 10 .00	-	Fresh (unripened or uncured) cheese, including whey cheese, and curd.	30 %
0406. 20 .00	-	Grated or powdered cheese, of all kinds	30 %
	-	Processed cheese, not grated or powdered	
0406. 30 .10	- - -	Cheddar in container of a net weight content not less than 20 kg	7 %
0406. 30 .90	- - -	Other	40 %
0406. 40 .00	-	Blue-veined cheese and other cheese containing veins produced by <i>Penicillium roqueforti</i>	40 %
0406. 90 .00	-	Other cheese	40 %

04.07 BIRDS' EGGS, IN SHELL, FRESH, PRESERVED OR COOKED

0407. 00 .10	- - -	Hatching, chicken eggs	5 %
		Note: Refer to additional note No 2 of this chapter	
0407. 00 .90	- - -	Other	20 %
		Note: Refer to additional note No 2 of this chapter	

04.08 BIRDS' EGGS, NOT IN SHELL, AND EGG YOLKS, FRESH, DRIED, COOKED BY STEAMING OR BY BOILING IN WATER, MOLDED, FROZEN OR OTHERWISE PRESERVED, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER

	-	Egg yolks :	
0408. 11 .00	- -	Dried	20 %
0408. 19 .00	- -	Other	20 %
	-	Other	
0408. 91 .00	- -	Dried	20 %
0408. 99 .00	- -	Other	20 %

04.09	NATURAL HONEY	20 %
04.10	EDIBLE PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED	40 %

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 0511 (Chapter 41 or 43);
 - (c) Animal textile materials, other than horsehair and horsehair waste (Section XI); or
 - (d) Prepared knots or tufts for broom or brush making (heading 96.03).
2. For the purposes of heading 05.01, the sorting of hair by length (provided the root ends and tip ends respectively are not arranged together) shall be deemed not to constitute working.
3. Throughout the Nomenclature, elephant, hippopotamus, walrus, narwhal and wild boar tusks, rhinoceros horns and the teeth of all animals are regarded as "ivory".
4. Throughout the Nomenclature, the expression "horsehair" means hair of the manes or tails of equine or bovine animals.

05.01		HUMAN HAIR, UNWORKED, WHETHER OR NOT WASHED OR SCOURED; WASTE OF HUMAN HAIR	10 %
05.02		PIGS', HOGS' OR BOARS' BRISTLES AND HAIR; BADGER HAIR AND OTHER BRUSH MAKING HAIR; WASTE OF SUCH BRISTLES AND HAIR	
0502. 10 .00	-	Pigs', hogs' or boars' bristles and hair and waste thereof	50 %
0502. 90 .00	-	Other	5 %
05.04		GUTS, BLADDERS AND STOMACHS OF ANIMALS (OTHER THAN FISH), WHOLE AND PIECES THEREOF, FRESH, CHILLED, FROZEN, SALTED, IN BRINE, DRIED OR SMOKED	10 %
05.05		SKINS AND OTHER PARTS OF BIRDS, WITH THEIR FEATHERS OR DOWN, FEATHERS AND PARTS OF FEATHERS (WHETHER OR NOT WITH TRIMMED EDGES) AND DOWN, NOT FURTHER WORKED THAN CLEANED, DISINFECTED OR TREATED FOR PRESERVATION; POWDER AND WASTE OF FEATHERS OR PARTS OF FEATHERS	
0505. 10 .00	-	Feathers of a kind used for stuffing; down	5 %
0505. 90 .00	-	Other	5 %

05.06		BONES AND HORN-CORES, UNWORKED, DEFATTED, SIMPLY PREPARED (BUT NOT CUT TO SHAPE), TREATED WITH ACID OR DEGELATINIZED; POWDER AND WASTE OF THESE PRODUCTS	
0506. 10 .00	-	Ossein and bones treated with acid	5 %
0506. 90 .00	-	Other	5 %
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	30 %
0507. 90 .00	-	Other	30 %
05.08		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	30 %
05.09			
05.10		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	7 %

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	7 %
	-	Other:	
0511. 91 .00	- -	Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3	20 %
	- -	Other	
0511. 99 .10	- - -	Horse hair and horsehair waste, whether or not put up as a layer with or without supporting material	5 %
0511. 99 .20	- - -	NATURAL SPONGES OF ANIMAL ORIGIN	30 %
0511. 99 .90	- - -	Other	20 %

SECTION II

VEGETABLE PRODUCTS

NOTES

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

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

NOTES

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

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 NO. 1212	
0601. 10 .00	-	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	10 %
0601. 20 .00	-	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots	10 %
06.02		OTHER LIVE PLANTS (INCLUDING THEIR ROOTS), CUTTINGS AND SLIPS; MUSHROOM SPAWN.	
0602. 10 .00	-	Unrooted cuttings and slips	10 %
0602. 20 .00	-	Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts	10 %
0602. 30 .00	-	Rhododendrons and azaleas, grafted or not	10 %
0602. 40 .00	-	Roses, grafted or not	10 %
0602. 90 .00	-	Other	10 %
06.03		CUT FLOWERS AND FLOWER BUDS OF A KIND SUITABLE FOR BOUQUETS OR FOR ORNAMENTAL PURPOSES, FRESH, DRIED, DYED, BLEACHED, IMPREGNATED OR OTHERWISE PREPARED	
	-	Fresh	
0603. 11 .00	- -	Roses	50 %
0603. 12 .00	- -	Carnations	50 %
0603. 13 .00	- -	Orchids	50 %
0603. 14 .00	- -	Chrysanthemums	50 %
0603. 19 .00	- -	Other	50 %
0603. 90 .00	-	Other	50 %

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	50 %
	-	Other:	
0604. 91 .00	- -	Fresh	50 %
0604. 99 .00	- -	Other	50 %

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).

Additional notes.

1. Reduced duty should be applied as per terms and reservations defined by customs directorate.

07.01		POTATOES, FRESH OR CHILLED	
0701. 10 .00	-	Seed	3 %
		Note: Refer to additional note No 1 of this chapter	
0701. 90 .00	-	Other	50 %
07.02		TOMATOES, FRESH OR CHILLED	50 %
07.03		ONIONS, SHALLOTS, GARLIC, LEEKS AND OTHER ALLIACEOUS VEGETABLES, FRESH OR CHILLED	
0703. 10 .00	-	Onions and shallots	50 %
0703. 20 .00	-	Garlic	15 %
0703. 30 .00	-	Leeks and other alliaceous vegetables	50 %
07.04		CABBAGES, CAULIFLOWERS, KOHLRABI, KALE AND SIMILAR EDIBLE BRASSICAS, FRESH OR CHILLED	
0704. 10 .00	-	Cauliflowers and headed broccoli	50 %
0704. 20 .00	-	Brussels sprouts	50 %
0704. 90 .00	-	Other	50 %

07.05		LETTUCE (LACTUCA SATIVA) AND CHICORY (CICHORIUM SPP.), FRESH OR CHILLED.	
	-	Lettuce:	
0705. 11 .00	- -	Cabbage lettuce (head lettuce)	50 %
0705. 19 .00	- -	Other	50 %
	-	Chicory :	
0705. 21 .00	- -	Witloof chicory (Cichorium intybus var. foliosum)	50 %
0705. 29 .00	- -	Other	50 %
07.06		CARROTS, TURNIPS, SALAD BEETROOT, SALSIFY, CELERIAC, RADISHES AND SIMILAR EDIBLE ROOTS, FRESH OR CHILLED	
0706. 10 .00	-	Carrots and turnips	50 %
0706. 90 .00	-	Other	50 %
07.07		CUCUMBERS AND GHERKINS, FRESH OR CHILLED	50 %
07.08		LEGUMINOUS VEGETABLES, SHELLED OR UNSHELLED, FRESH OR CHILLED.	
0708. 10 .00	-	Peas (Pisum sativum)	50 %
0708. 20 .00	-	Beans (Vigna spp., Phaseolus spp.)	50 %
0708. 90 .00	-	Other leguminous vegetables	50 %

07.09		OTHER VEGETABLES, FRESH OR CHILLED	
0709. 20 .00	-	Asparagus	50 %
0709. 30 .00	-	Aubergines (egg-plants)	50 %
0709. 40 .00	-	Celery other than celeriac	50 %
	-	Mushrooms and truffles :	
0709. 51 .00	- -	Mushrooms of the genus Agaricus	30 %
		Note: Amendment of the system of 2002	
0709. 59 .00	- -	Other	30 %
0709. 60 .00	-	Fruits of the genus Capsicum or of the genus Pimenta	30 %
0709. 70 .00	-	Spinach, New Zealand spinach and orache spinach (garden spinach)	50 %
	-	Other:	
0709. 90 .10	- - -	Sweet corn	50 %
0709. 90 .90	- - -	Other	50 %

07.10 VEGETABLES (UNCOOKED OR COOKED BY STEAMING OR BOILING IN WATER), FROZEN

0710. 10 .00	-	Potatoes	50 %
	-	Leguminous vegetables, shelled or unshelled :	
0710. 21 .00	- -	Peas (Pisum sativum)	50 %
0710. 22 .00	- -	Beans (Vigna spp., Phaseolus spp.)	50 %
0710. 29 .00	- -	Other	50 %
0710. 30 .00	-	Spinach, New Zealand spinach and orache spinach (garden spinach)	50 %
0710. 40 .00	-	Sweet corn	50 %
0710. 80 .00	-	Other vegetables	50 %
0710. 90 .00	-	Mixtures of vegetables	50 %

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

Note: ! subheading 0711.10 is deleted by amendment of W.C.O of
2002

0711. 20 .00	-	Olives:	50 %
0711. 40 .00	-	Cucumbers and gherkins	50 %
	-	Mushrooms and truffles:	
	- -	Mushrooms of the genus Agaricus	
0711. 51 .10	- - -	Put up for industry	1 %
		Note: Refer to additional note 1 of this chapter	
0711. 51 .90	- - -	Other	50 %
	- -	Other:	
0711. 59 .10	- - -	Put up for industry	1 %
0711. 59 .90	- - -	Other	50 %
0711. 90 .00	-	Other vegetables; mixtures of vegetables	50 %

07.12

DRIED VEGETABLES, WHOLE, CUT, SLICED, BROKEN OR IN
POWDER, BUT NOT FURTHER PREPARED

0712. 20 .00	-	Onions	50 %
	-	Mushrooms, wood ears (Auricularia spp), jelly fungi (Tremella spp) and truffles:	
0712. 31 .00	- -	Mushrooms of the genus Agaricus	50 %
0712. 32 .00	- -	Wood ears (Auricularia spp)	50 %
0712. 33 .00	- -	Jelly fungi (Tremella spp)	50 %
0712. 39 .00	- -	Other	50 %
0712. 90 .00	-	Other vegetables; mixtures of vegetables	50 %

07.13		DRIED LEGUMINOUS VEGETABLES, SHELLLED, WHETHER OR NOT SKINNED OR SPLIT	
	-	Peas (<i>Pisum sativum</i>)	
0713. 10 .10	- - -	For sowing	1 %
		Note: Refer to additional note No 1 of this chapter	
0713. 10 .90	- - -	Other	50 %
0713. 20 .00	-	Chickpeas (garbanzos)	50 %
	-	Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.) :	
	- -	Beans of the species <i>Vigna mungo</i> (L.) Hepper or <i>Vigna radiata</i> (L.) Wilczek	
0713. 31 .10	- - -	For sowing	1 %
		Note: Refer to additional note No 1 of this chapter	
0713. 31 .90	- - -	Other	50 %
	- -	Small red (Adzuki) beans (<i>Phaseolus</i> or <i>Vigna angularis</i>)	
0713. 32 .10	- - -	For sowing	1 %
		Note: Refer to additional note No 1 of this chapter	
0713. 32 .90	- - -	Other	50 %
	- -	Kidney beans, including white pea beans (<i>Phaseolus vulgaris</i>)	
0713. 33 .10	- - -	For sowing	1 %
		Note: Refer to additional note No 1 of this chapter	
0713. 33 .90	- - -	Other	50 %
	- -	Other:	
0713. 39 .10	- - -	For sowing	1 %
		Note: Refer to additional note No 1 of this chapter	
0713. 39 .90	- - -	Other	50 %
0713. 40 .00	-	Lentils	50 %
	-	Broad beans (<i>Vicia faba</i> var.major) and horse beans (<i>Vicia faba</i> var.equina, <i>Vicia faba</i> var.minor)	
0713. 50 .10	- - -	For sowing	1 %
		Note: Refer to additional note No 1 of this chapter	

0713. 50 .20	- - -	Small peans (egyptian)	5 %
0713. 50 .90	- - -	Other	50 %
Note: Import is not allowed except egyptian peas for industry as per ministry of Economy decree 783 of 2000.			
0713. 90 .00	-	Other	50 %

07.14 MANIOC, ARROWROOT, SALEP, JERUSALEM ARTICHOKEs,
SWEET POTATOES, 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)	50 %
0714. 20 .00	-	Sweet potatoes	50 %
0714. 90 .00	-	Other	50 %

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.

08.01 COCONUTS, BRAZIL NUTS AND CASHEW NUTS, FRESH OR DRIED, WHETHER OR NOT SHELLLED OR PEELED

	-	Coconuts :	
0801. 11 .00	- -	Desiccated	1 %
0801. 19 .00	- -	Other	10 %
	-	Brazil nuts :	
0801. 21 .00	- -	In shell	20 %
0801. 22 .00	- -	Shelled	30 %
	-	Cashew nuts :	
0801. 31 .00	- -	In shell	20 %
0801. 32 .00	- -	Shelled	30 %

08.02 OTHER NUTS, FRESH OR DRIED, WHETHER OR NOT SHELLLED OR PEELED

	-	Almonds :	
0802. 11 .00	- -	In shell :	5 %
	- -	Shelled	
0802. 12 .10	- - -	In packages of a net weight content exceeding 25 kg	10 %
0802. 12 .90	- - -	Other	30 %
	-	Hazelnuts or filberts (Corylus spp.) :	
0802. 21 .00	- -	In shell	5 %
	- -	Shelled :	
0802. 22 .10	- - -	In packages of a net weight content exceeding 25 kg	10 %
0802. 22 .90	- - -	Other	30 %
	-	Walnuts :	
0802. 31 .00	- -	In shell	3 %
0802. 32 .00	- -	Shelled	7 %

0802. 40 .00	-	Chestnuts (Castanea spp.)	30 %
	-	Pistachios	
0802. 50 .10	- - -	In packages of a net weight content exceeding 25 kg	10 %
0802. 50 .90	- - -	Other	30 %
	-	Macadamia nuts:	
0802. 60 .10	- - -	In shell in packages of a net weight content exceeding 25 kg	10 %
0802. 60 .90	- - -	Other	30 %
	-	Other:	
0802. 90 .10	- - -	In packages of a net weight content exceeding 25 kg	10 %
0802. 90 .90	- - -	Other	30 %
08.03		BANANAS, INCLUDING PLANTAINS, FRESH OR DRIED	40 %
08.04		DATES, FIGS, PINEAPPLES, AVOCADOS, GUAVAS, MANGOES AND MANGOSTEENS, FRESH OR DRIED	
0804. 10 .00	-	Dates	10 %
0804. 20 .00	-	Figs	50 %
0804. 30 .00	-	Pineapples	10 %
0804. 40 .00	-	Avocados	10 %
0804. 50 .00	-	Guavas, mangoes and mangosteens	10 %
08.05		CITRUS FRUIT, FRESH OR DRIED:	
0805. 10 .00	-	Oranges	50 %
0805. 20 .00	-	Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids	50 %
0805. 40 .00	-	Grapefruit ,including pomelos	50 %

0805. 50 .00	-	Lemons (Citrus limon, Citrus limonum) and limes (Citrus aurantifolia, Citrus latifolia)	50 %
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Note: Amendment of the system of 2002

0805. 90 .00	-	Other	50 %
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08.06 GRAPES, FRESH OR DRIED:

0806. 10 .00	-	Fresh	50 %
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0806. 20 .00	-	Dried	50 %
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Note: Refer to additional note No 4 of this chapter

08.07 MELONS (INCLUDING WATERMELONS) AND PAPAWS (PAPAYAS), FRESH

- Melons (including watermelons):

0807. 11 .00	- -	Watermelons	50 %
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0807. 19 .00	- -	Other	50 %
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0807. 20 .00	-	Papaws (papayas)	50 %
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08.08 APPLES, PEARS AND QUINCES, FRESH

0808. 10 .00	-	Apples	50 %
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0808. 20 .00	-	Pears and quinces	50 %
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Note: Refer to additional note No 2 of this chapter

08.09 APRICOTS, CHERRIES, PEACHES (INCLUDING NECTARINES), PLUMS AND SLOES, FRESH

0809. 10 .00	-	Apricots	50 %
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0809. 20 .00	-	Cherries	50 %
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0809. 30 .00	-	Peaches, including nectarines	50 %
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Note: Refer to additional note No 2

0809. 40 .00	-	Plums and sloes	50 %
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Note: Refer to additional note No 2 of this chapter

08.10 OTHER FRUIT, FRESH

0810. 10 .00	-	Strawberries	50 %
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0810. 20 .00	-	Raspberries, blackberries, mulberries and loganberries	50 %
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Note: Refer to additional note No 3 of this chapter

0810. 40 .00	-	Cranberries, bilberries and other fruits of the genus Vaccinium	50 %
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0810. 50 .00	-	Kiwifruit	20 %
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0810. 60 .00	-	Durians	20 %
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0810. 90 .00	-	Other	50 %
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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	50 %
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0811. 20 .00	-	Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries	50 %
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Note: Refer to additional note No 3 of this chapter

0811. 90 .00	-	Other	50 %
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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	50 %
0812. 90 .00	-	Other	50 %
08.13		FRUIT, DRIED, OTHER THAN THAT OF HEADING NOS. 0801 TO 0806; MIXTURES OF NUTS OR DRIED FRUITS OF THIS CHAPTER	
0813. 10 .00	-	Apricots	50 %
0813. 20 .00	-	Prunes	50 %
0813. 30 .00	-	Apples	50 %
	-	Other fruit	
0813. 40 .10	- - -	Tamerhendi	15 %
0813. 40 .20	- - -	Other	50 %
0813. 50 .00	-	Mixtures of nuts or dried fruits of this Chapter	50 %
08.14		PEEL OF CITRUS FRUIT OR MELONS (INCLUDING WATERMELONS), FRESH, FROZEN, DRIED OR PROVISIONALLY PRESERVED IN BRINE, IN SULPHUR WATER OR IN OTHER PRESERVATIVE SOLUTIONS	30 %

CHAPTER 9

COFFEE, TEA, MATE AND SPICES

NOTES

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

The addition of other substances to the products of headings 09.04 to 09.10 (or to the 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.

Additional notes.

1. Reduced duty should be applied as per terms and reservations defined by customs directorate.

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	5 %
0901. 12 .00	- -	Decaffeinated	5 %
	-	Coffee roasted :	
0901. 21 .00	- -	Not decaffeinated	20 %
0901. 22 .00	- -	Decaffeinated	30 %
0901. 90 .00	-	Other	30 %

Note: Refer to additional note No 2 of this chapter

09.02 TEA, WHETHER OR NOT FLAVOURED

0902. 10 .00	-	Green tea (not fermented) in immediate packings of content not exceeding 3 kg	5 %
0902. 20 .00	-	Other green tea (not fermented)	3 %
0902. 30 .00	-	Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg	10 %
0902. 40 .00	-	Other black tea (fermented) and other partly fermented in packings tea	5 %

Note: Refer to additional note No 1 of this chapter

09.03 MATE

0903. 00 .10	- - -	Not put up for retail sale in bag the weight of each content 45 kg or more	5 %
0903. 00 .20	- - -	Other	20 %

09.04		PEPPER OF THE GENUS "PIPER"; FRUITS OF THE GENUS "CAPSICUM" OR THE GENUS DRIED OR CRUSHED OR GROUND "PIMENTA"	
	-	Pepper :	
0904. 11 .00	- -	Neither crushed nor ground	3 %
0904. 12 .00	- -	Crushed or ground	20 %
0904. 20 .00	-	Fruits of the genus Capsicum or of the genus Pimenta, dried or crushed or ground	10 %
09.05		VANILLA	3 %
		Note: Dollar rate defined by decree of Ministry of Economy No 768/	
09.06		CINNAMON AND CINNAMON-TREE FLOWERS	
	-	Neither crushed nor ground :	
0906. 11 .00	- -	Cinnamon (Cinnamomum zeylanicum Blume)	3 %
0906. 19 .00	- -	Other	3 %
0906. 20 .00	-	Crushed or ground	10 %
09.07		CLOVES (WHOLE FRUIT, CLOVES AND STEMS)	10 %

09.08 NUTMEG , (MACE) , AND CARDAMOMS

	-	Nutmeg :	
0908. 10 .10	- - -	In packages of a net weight content exceeding 25 kg	3 %
0908. 10 .90	- - -	Other	10 %
	-	Mace	
0908. 20 .10	- - -	In packages of a net weight content exceeding 25 kg	3 %
0908. 20 .90	- - -	Other	10 %
	-	Cardamoms	
0908. 30 .10	- - -	In packages of a net weight content exceeding 25 kg	3 %
0908. 30 .90	- - -	Other	10 %

09.09 SEEDS OF ANISE, BADIAN, FENNEL, CORIANDER, CUMIN OR CARAWAY; JUNIPER BERRIES

0909. 10 .00	-	Seeds of anise or badian	30 %
0909. 20 .00	-	Seeds of coriander	30 %
0909. 30 .00	-	Seeds of cumin	30 %
0909. 40 .00	-	Seeds of caraway	30 %
0909. 50 .00	-	Seeds of fennel; juniper berries	30 %

09.10 GINGER, SAFFRON, TURMERIC (CURCUMA), THYME, BAY LEAVES, CURRY AND OTHER SPICES

	-	Ginger :	
0910. 10 .10	- - -	In packages of a net weight content exceeding 25 kg	5 %
0910. 10 .90	- - -	Other	30 %
	-	Saffron :	

0910. 20 .10	- - -	In packages of a net weight content exceeding 25 kg	5 %
0910. 20 .90	- - -	Other	30 %
	-	Turmeric (curcuma) :	
0910. 30 .10	- - -	In packages of a net weight content exceeding 25 kg	5 %
0910. 30 .90	- - -	Other	30 %
	-	Other spices :	
0910. 91 .00	- -	Mixtures referred to in Note 1 (b) to this Chapter	20 %
	- -	Other:	
	- - -	Thyme; bay leaves :	
0910. 99 .11	- - - -	In packages of a net weight content exceeding 25 kg	5 %
0910. 99 .19	- - - -	Other	30 %
0910. 99 .20	- - -	Curry	30 %
0910. 99 .90	- - -	Other	20 %

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.

Additional notes.

1. Reduced duty should be applied as per terms and reservations defined by customs directorate.

10.01		WHEAT AND MESLIN	
	-	Durum wheat	
1001. 10 .10	- - -	For sowing	1 %
1001. 10 .20	- - -	For manufacturing of macaroni,in bags the weight of each exceeding 50 kg	1 %
1001. 10 .90	- - -	Other	20 %
	-	Other:	
1001. 90 .10	- - -	For sowing	1 %
		Note: Refer to additional note No 4 of this chapter	
1001. 90 .90	- - -	Other	7 %
10.02		RYE	
1002. 00 .10	- - -	For sowing	1 %
1002. 00 .90	- - -	Other	7 %
10.03		BARLEY	1 %
10.04		OATS	
1004. 00 .10	- - -	For sowing	1 %
1004. 00 .90	- - -	Other	7 %
10.05		MAIZE (CORN):	
1005. 10 .00	-	Seed	1 %
1005. 90 .00	-	Other	1 %

10.06		RICE	
1006. 10 .00	-	Rice in the husk (paddy or rough)	3 %
1006. 20 .00	-	Husked (brown) rice	3 %
1006. 30 .00	-	Semi-milled or wholly milled rice, whether or not polished or glazed	3 %
1006. 40 .00	-	Broken rice	3 %
10.07		GRAIN SORGHUM	3 %
10.08		BUCKWHEAT, MILLET AND CANARY SEED; OTHER CEREALS	
1008. 10 .00	-	Buckwheat	5 %
1008. 20 .00	-	Millet	5 %
		Note: Refer to additional note No 3 of this chapter	
1008. 30 .00	-	Canary seed	5 %
		Note: Refer to additional note No 2 of this chapter	
1008. 90 .00	-	Other cereals	5 %

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;
 - (d) Vegetables, prepared or preserved, of heading 20.01, 20.04 or 20.05;
 - (e) Pharmaceutical products (Chapter 30);or
 - (f) Starches having the character of perfumery, cosmetic or toilet preparations (Chapter 33).

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

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

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

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

(B) Products falling in this Chapter under the above provisions shall be classified in heading 11.01 or 11.02 if the percentage passing through a woven metal wire cloth sieve with the aperture indicated in Column (4) or (5) is not less, by weight, than that shown against the cereal concerned.

Otherwise, they fall in heading 11.03 or 11.04.

Rate of passage through a sieve with an aperture of

Cereal Starch Ash micrometres micrometres

(1) content content (microns)(4) (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.

Additional notes

1. Reduced duty should be applied as per terms and reservations defined by customs directorate.

11.01		WHEAT OR MESLIN FLOUR	10 %
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11.02		CEREAL FLOURS, OTHER THAN OF WHEAT OR MESLIN	
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1102. 10 .00	-	Rye flour	10 %
1102. 20 .00	-	Maize (corn) flour	5 %
1102. 90 .00	-	Other	10 %

11.03		CEREAL GROATS, MEAL AND PELLETS	
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	-	Groats and meal :	
1103. 11 .00	--	Of wheat	10 %
1103. 13 .00	--	Of maize (corn)	7 %
1103. 19 .00	--	Of other cereals	10 %
		Note: sub heading 1103.12 and 1103.14 due to amendment of hs of	
1103. 20 .00	-	Pellets	10 %

11.04		CEREAL GRAINS OTHERWISE WORKED (FOR EXAMPLE, HULLED, ROLLED, FLAKED, PEARLED, SLICED OR KIBBLED), EXCEPT RICE OF HEADING NO. 1006; GERM OF CEREALS, WHOLE, ROLLED, FLAKED OR GROUND Note: !Refer to additional note No 2 of this chapter	
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	-	Rolled or flaked grains :	
1104. 12 .00	--	Of oats	10 %

1104. 19 .00	- -	Of other cereals	10 %
	-	Other worked grains (for example, hulled, pearled, sliced or kibbled) :	
1104. 22 .00	- -	Of oats	10 %
1104. 23 .00	- -	Of maize (corn)	10 %
1104. 29 .00	- -	Of other cereals	10 %
1104. 30 .00	-	Germ of cereals, whole, rolled, flaked or ground	10 %

Note: Refer to additional note No 1 of this chapter

11.05 FLOUR, MEAL, POWDER, FLAKES, GRANULES AND PELLETS OF POTATOES

Note: Refer to additional note No 2 of this chapter

1105. 10 .00	-	Flour, meal and powder	7 %
1105. 20 .00	-	Flakes, granules and pellets	7 %

Note: Refer to additional note No 2 of this chapter

11.06 FLOUR, MEAL AND POWDER OF THE DRIED LEGUMINOUS VEGETABLES OF HEADING NO. 0713, OF SAGO OR OF ROOTS OR TUBERS OF HEADING NO. 0714 OR OF THE PRODUCTS OF CHAPTER 8

1106. 10 .00	-	Of the dried leguminous vegetables of heading No. 0713	10 %
1106. 20 .00	-	Of sago or of roots or tubers of heading No. 07.14	10 %
1106. 30 .00	-	Of the products of Chapter 8	10 %

11.07 MALT, WHETHER OR NOT ROASTED

1107. 10 .00	-	Not roasted	3 %
1107. 20 .00	-	Roasted	3 %

Note: Refer to additional note No 3 of this chapter

11.08 STARCHES; INULIN

	-	Starches :	
1108. 11 .00	- -	Wheat starch	20 %
1108. 12 .00	- -	Maize (corn) starch	3 %
1108. 13 .00	- -	Potato starch	3 %
1108. 14 .00	- -	Manioc (cassava) starch	5 %
1108. 19 .00	- -	Other starches	5 %
1108. 20 .00	-	Inulin	5 %

11.09 WHEAT GLUTEN, WHETHER OR NOT DRIED 5 %

CHAPTER 12

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

NOTES

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

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

- (a) Leguminous vegetables or sweet corn (Chapter 7);
- (b) Spices or other products of Chapter 9;
- (c) Cereals (Chapter 10); or
- (d) Products of headings 12.01 to 12.07 or 12.11.

4. Heading 12.11 applies, inter alia, to the following plants or parts thereof: basil, borage, ginseng, hyssop, liquorice, all species of mint, rosemary, rue, sage and wormwood.

Heading 12.11 does not, however, apply to:

- (a) Medicaments of Chapter 30;
- (b) Perfumery, cosmetic or toilet preparations of Chapter 33; or
- (c) Insecticides, fungicides, herbicides, disinfectants or similar products of heading 38.08.

5. For the purposes of heading 12.12, the term “seaweeds and other algae” does not include:

- (a) Dead single-cell micro-organisms of heading 21.02;
- (b) Cultures of micro-organisms of heading 30.02; or
- (c) Fertilisers of heading 31.01 or 31.05.

Subheading Note

- 1. For the purpose of subheading 1205.10 the expression "low erucic acid rape or cloza seeds" means rape or cloza 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 glucosinolate per gram.

Additional notes

- 1. Reduced duty should be applied as per terms and reservations defined by customs directorate.

12.01		SOYA BEANS, WHETHER OR NOT BROKEN	1 %
		Note: Refer to additional note No 2 of this chapter	
12.02		GROUND-NUTS, NOT ROASTED OR OTHERWISE COOKED, WHETHER OR NOT SHELLLED OR BROKEN	
1202. 10 .00	-	In shell	5 %
1202. 20 .00	-	Shelled, whether or not broken	10 %
		Note: refer to additional note No 3 of this chapter	
12.03		COPRA	1 %
12.04		LINSEED, WHETHER OR NOT BROKEN	1 %
		Note: refer to additional note No 3 of this chapter. Amendment of the	
12.05		RAPE OR COLZA SEEDS, WHETHER OR NOT BROKEN	
1205. 10 .00	-	Low erucic acid rape or colza seeds	1 %
1205. 90 .00	-	Other	1 %
12.06		SUNFLOWER SEEDS, WHETHER OR NOT BROKEN	1 %

12.07		OTHER OIL SEEDS AND OLEAGINOUS FRUITS, WHETHER OR NOT BROKEN	
1207. 20 .00	-	Cotton seeds	20 %
1207. 40 .00	-	Sesamum seeds	1 %
1207. 50 .00	-	Mustard seeds	1 %
	-	Other:	
1207. 91 .00	--	Poppy seeds	3 %
	--	Other:	
1207. 99 .10	---	Palm nuts and kernels, castor oil and safflower seeds	1 %
1207. 99 .90	---	Other	3 %

12.08		FLOURS AND MEALS OF OIL SEEDS OR OLEAGINOUS FRUITS, OTHER THAN THOSE OF MUSTARD	
1208. 10 .00	-	Of soya beans	1 %
	-	Other:	
1208. 90 .10	---	From cotton seed	30 %
1208. 90 .90	---	Other	1 %

12.09		SEEDS, FRUIT AND SPORES, OF A KIND USED FOR SOWING	
1209. 10 .00	-	Sugar beet seed	1 %
	-	Seeds of forage plants :	
1209. 21 .00	--	Lucerne (alfalfa) seed	1 %
1209. 22 .00	--	Clover (Trifolium spp.) seed	1 %
1209. 23 .00	--	Fescue seed	1 %

1209. 24 .00	- -	Kentucky blue grass (<i>Poa pratensis</i> L.) seed	1 %
1209. 25 .00	- -	Rye grass (<i>Lolium multiflorum</i> Lam., <i>Lolium perenne</i> L.) seed	1 %
1209. 29 .00	- -	Other	1 %
1209. 30 .00	-	Seeds of herbaceous plants cultivated principally for their flowers	1 %
	-	Other:	
1209. 91 .00	- -	Vegetable seeds	1 %
	- -	Other	
1209. 99 .10	- - -	Thimothy grass seed	1 %
1209. 99 .90	- - -	Other	3 %

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	1 %
1210. 20 .00	-	Hop cones, ground, powdered or in the form of pellets; lupulin	1 %

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	1 %
1211. 30 .00	-	Coca leaf	1 %

1211. 40 .00	-	Poppy straw	1 %
	-	Other	
1211. 90 .10	- - -	mohlab	3 %
1211. 90 .20	- - -	Licorice roots	10 %
1211. 90 .90	- - -	Other	1 %

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 CHIFORY 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	1 %
	-	Other:	
1212. 91 .00	- -	Sugar beet	3 %
	- -	Other:	
1212. 99 .10	- - -	Roots of Cichorium intybus sativum, fresh or dried, whole or in parts, but not roasted	3 %
1212. 99 .20	- - -	Sugar cane	3 %
		Note: previous subheading 1212.92.00 ,(Amendment of the system of 2002)	
1212. 99 .30	- - -	Locust beans, including locust bean seeds	1 %
1212. 99 .40	- - -	Fruit stones and kernels of Apricot, peach nectarine or plum	1 %
		Note: refer to additional note No 5 of this chapter	
1212. 99 .90	- - -	Other	5 %

12.13		CEREAL STRAW AND HUSKS, UNPREPARED, WHETHER OR NOT CHOPPED, GROUND, PRESSED OR IN THE FORM OF PELLETS	5 %
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	5 %
1214. 90 .00	-	Other	5 %

CHAPTER 13

LAC; GUMS, RESINS AND OTHER VEGETABLE SAPS AND EXTRACTS

NOTES

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

The heading does not apply to:

- (a) Liquorice extract containing more than 10 % by weight of sucrose or put up as confectionery (heading 17.04);
- (b) Malt extract (heading 19.01);
- (c) Extracts of coffee, tea or maté (heading 21.01);
- (d) Vegetable saps or extracts constituting alcoholic beverages (Chapter 22);
- (e) Camphor, glycyrrhizin or other products of heading 29.14 or 29.38;

- (f) Concentrates. of poppy straw containing not less than 50 % by weight of alkaloids (heading 29.39):
- (g) Medicaments of heading 30.03 or 30.04 or blood-grouping reagents (heading 30.06);
- (h) Tanning or dyeing extracts (heading 32.01 or 32.03);
- (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).

Additional notes

1. Reduced duty should be applied as per terms and reservations defined by customs directorate.

13.01 LAC; NATURAL GUMS, RESINS, GUM-RESINS AND
OLEORESINS (FOR EXAMPLE, BALSAMS)

1301. 20 .00	-	Gum Arabic	1 %
	-	Other:	
1301. 90 .10	- - -	Lac	1 %
1301. 90 .90	-	Other	3 %

Note: !Refer to additional note No 3 of this chapter

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	20 %
		Note: Prohipted	
1302. 12 .00	- -	Of liquorice	7 %
1302. 13 .00	- -	Of hops	7 %
	- -	Other:	
1302. 19 .10	- - -	Of hashish	20 %
		Note: Prohipted	
1302. 19 .90	- - -	Other	1 %
1302. 20 .00	-	Pectic substances, pectinates and pectates	1 %
	-	Mucilages and thickeners, whether or not modified, derived from vegetable products:	
1302. 31 .00	- -	Agar-agar	1 %

1302. 32 .00	- -	Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds	1 %
	- -	Other:	
1302. 39 .10	- - -	Of Pyrethrum or of the roots of plants containing rotenone	7 %
1302. 39 .90	- - -	Other	3 %

CHAPTER 14

VEGETABLE PLAITING MATERIALS; VEGETABLE PRODUCTS NOT ELSEWHERE SPECIFIED OR INCLUDED

NOTES

1. This Chapter does not cover the following products which are to be classified in Section XI: vegetable materials or fibres of vegetable materials of a kind used primarily in the manufacture of textiles, however prepared, or other vegetable materials which have undergone treatment so as to render them suitable for use only as textile materials.
2. Heading 14.01 applies, inter alia, to bamboos (whether or not split, sawn lengthwise, cut to length, rounded at the ends, bleached, rendered non-inflammable, polished or dyed), split osier, reeds and the like, to rattan cores and to drawn or split rattans. The heading does not apply to chipwood (heading 44.04).
3. Heading 14.02 does not apply to wood wool (heading 44.05).
4. Heading 14.03 does not apply to prepared knots or tufts for broom or brush making (heading 96.03).

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	1 %
1401. 20 .00	-	Rattans	1 %
1401. 90 .00	-	Other	1 %

14.02

14.03

14.04 VEGETABLE PRODUCTS NOT ELSEWHERE SPECIFIED OR
INCLUDED

1404. 20 .00	-	Cotton linters	50 %
	-	Other:	
1404. 90 .10	- - -	Vegetable materials of a kind used primarily as stuffing or as padding (for example,kapok,vegetable hair and eelgrass),whether or not put up as a layer with or without supporting material	1 %
1404. 90 .20	- - -	Vegetable materials of a kind used primarily in brooms or in brushes (for example,broomcorn,piassava,couch-grass and istle),whether or not in hanks or bundles	1 %
1404. 90 .30	- - -	Raw vegetable materials of a kind used primarily in dyeing or tanning	1 %
1404. 90 .90	- - -	Other	5 %

SECTION III

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

CHAPTER 15

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

NOTES

1. This Chapter does not cover:
 - (a) Pig fat or poultry fat of heading 02.09;
 - (b) Cocoa butter, fat or oil (heading 18.04);
 - (c) Edible preparations containing by weight more than 15 % of the products of heading 04.05 (generally Chapter 21);
 - (d) Greaves (heading 23.01) or residues of headings 23.04 to 23.06;
 - (e) Fatty acids, prepared waxes, medicaments, paints, varnishes, soap, perfumery, cosmetic or toilet preparations, sulphonated oils or other goods of Section VI; or
 - (f) Factice derived from oils (heading 40.02).

2. Heading 15.09 does not apply to oils obtained from olives by solvent extraction (heading 15.10).
3. Heading 15.18 does not cover fats or oils or their fractions, merely denatured, which are to be classified in the heading appropriate to the corresponding undenatured fats and oils and their fractions.
4. Soap-stocks, oil foots and dregs, stearin pitch, glycerol pitch and wool grease residues fall in heading 15.22.

Subheading Note

1. For the purposes of subheadings 1514.11 and 1514.19, 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.

Additional notes

1. Reduced duty should be applied as per terms and reservations defined by customs directorate.

15.01		PIG FAT (INCLUDING LARD) AND POULTRY FAT, OTHER THAN THAT OF HEADING NO. 0209 OR 1503	
1501. 00 .10	- - -	POULTRY FAT, OTHER THAN THAT OF HEADING NO. 0209	5 %
1501. 00 .90	- - -	PIG FAT (INCLUDING LARD) OTHER THAN THAT OF HEADING NO. 0209 OR 1503	50 %
15.02		FATS OF BOVINE ANIMALS, SHEEP OR GOATS, OTHER THAN THOSE OF HEADING NO. 1503	5 %
15.03		LARD STEARIN, LARD OIL, OLEOSTEARIN, OLEO-OIL AND TALLOW OIL, NOT EMULSIFIED OR MIXED OR OTHERWISE PREPARED	
1503. 00 .10	- - -	OLEOSTEARIN, OLEO-OIL AND TALLOW OIL, NOT EMULSIFIED OR MIXED OR OTHERWISE PREPARED (not of pig)	5 %
1503. 00 .20	- - -	LARD STEARIN, LARD OIL	50 %
15.04		FATS AND OILS AND THEIR FRACTIONS, OF FISH OR MARINE MAMMALS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED	
1504. 10 .00	-	Fish-liver oils and their fractions	5 %
1504. 20 .00	-	Fats and oils and their fractions, of fish, other than liver oils	5 %
1504. 30 .00	-	Fats and oils and their fractions, of marine mammals	5 %

15.05		WOOL GREASE AND FATTY SUBSTANCES DERIVED THEREFROM (INCLUDING LANOLIN): Note: Subheadings 1505.10 and 15.05.90 are deleted	3 %
15.06		OTHER ANIMAL FATS AND OILS AND THEIR FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED	1 %
15.07		SOYA-BEAN OIL AND ITS FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED:	
	-	Crude oil, whether or not degummed : Note: Refer to additional note No 1 of this chapter	
1507. 10 .10	- - -	For non-food industry except refining industry ,denatured or denaturized by increasing acidity to more than 3 % or by adding sodium hydroxide or by any other way adopted by customs administration ,so that it will not be suitable for human consumption after denaturing or refining	1 %
1507. 10 .90	- - -	Other,including those for food industry and refining industry Note: Refer to additional note No 4 of this chapter	1 %
	-	Other :	
	---	Soya-bean oil and its fractions refined,whitened,smell-removed for food industry Note: Refer to additional note No 4 of this chapter	
1507. 90 .11	- - - -	In container of a net weight content 1000 kg or more	1 %
1507. 90 .12	- - - -	In container of a net weight content 20 kg or more,but less than 1000 kg	3 %
1507. 90 .20	- - -	Soya-bean oil and its fractions (refined,whitened-smell-removed)For non-food industry denatured or denaturized by increasing acidity to more than 3 % or by adding sodium hydroxide or by any other way adopted by customs administration ,so that it will not be suitable for human consumption	1 %

1507. 90 .90	- - -	Other	10 %
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Note: Refer to additional note No 4 of this chapter

15.08		GROUND-NUT OIL AND ITS FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED	
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1508. 10 .00	-	Crude oil	1 %
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-	Other :		
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1508. 90 .10	- - -	For food industry	3 %
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1508. 90 .90	- - -	Other	10 %
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15.09		OLIVE OIL AND ITS FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED	
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1509. 10 .00	-	Virgin	50 %
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1509. 90 .00	-	Other	50 %
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15.10		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 NO. 1509	50 %
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15.11 **PALM OIL AND ITS FRACTIONS, WHETHER OR NOT
REFINED, BUT NOT CHEMICALLY MODIFIED**

	-	Crude oil :	
1511. 10 .10	- - -	For non-food industry except refining industry ,denatured or d naturized by increasing acidty to more than 3 % or by adding sodium hydroxide or by adopted by customs adminstration ,so that it will not be suitable for human consumption afier denaturing or refining	1 %
1511. 10 .90	- - -	Other,including those for food industry and refining industry	1 %
	-	Other:	
	- - -	Palm oil and its fractions R.B.D(refined, whitened,smell-removed) For nonfood industry:	
1511. 90 .11	- - - -	In container of a net weight content 1000 kg or more	1 %
1511. 90 .12	- - - -	In container of a net weight content 20 kg or more,but less than 1000 kg	3 %
1511. 90 .20	- - -	Palm oil and its fractions R.B.D(refined, whitened,smell-removed) For non-food industry denatured or denaturized by increasing acidity to more than 3 % or by adding sodium hydroxide or by any other way adopted by customs adminstration ,so that it will not be suitable for human consumption	1 %
1511. 90 .90	- - -	Other	10 %
		Note: Refer to additional note No 4 of this chapter	

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 :	
	- -	Crude oil	
1512. 11 .10	- - -	For non-food industry except refining industry ,denatured or denaturized by increasing acidty to more than 3 % or by adding sodium hydroxide or by any other way adopted by customs adminstration ,so that it will not be suitable for human consumption after denaturing or refining	1 %

1512. 11 .90	- - -	Other,including those for food industry and refining industry	1 %
	- -	Other:	
	- - -	Sunflower- seeds oil and its fractions R.B.D (refined,whitened,smell-removed)	
1512. 19 .11	- - - -	In container of a net weight content 1000 kg or more	1 %
1512. 19 .12	- - - -	In container of a net weight content 20 kg or more,but less than 1000 kg	3 %
1512. 19 .20	- - -	Sunflower- seeds oil and its fractions R.B.D(refined, whit ened, smell-removed)For non-food industry denatured or denaturized by increasing acidty to more than 3 % or by adding sodium hydroxide or by any other way adopted by customs adminstration ,so that it will not be suitable for human consumption	1 %
1512. 19 .30	- - -	Other of Sunflower- seeds	10 %
1512. 19 .40	- - -	Of carthame seeds	10 %
	-	Cotton-seed oil and its fractions :	
1512. 21 .00	- -	Crude oil, whether or not gossypol has been removed	20 %
1512. 29 .00	- -	Other	20 %
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 :	
	- -	Crude oil	
1513. 11 .10	- - -	For non-food industry except refining industry ,denatured or denaturized by increasing acidty to more than 3 % or by adding sodium hydroxide or by any other way adopted by customs adminstration ,so that it will not be suitable for human consumption after denaturing or refining	1 %
1513. 11 .90	- - -	Other,including those for food industry and refining industry	1 %
	- -	Other	

1513. 19 .10	- - -	oil and its fractions R.B.D(refined,whitened,smell-removed)for alkide manufactureing For non-food industry denatured or denaturized by increasing acidty to more than 3 % or by adding sodium hydroxide or by any other way adopted by customs adminstration ,so that it will not be suitable for human consumption	1 %
	- - -	Oil and its fractions R.B.D(refined,whitened,smell-removed) for food industry Note: Refer to additional note No 4 of this chapter	
1513. 19 .21	--- -	In container of a net weight content 1000 kg or more	1 %
1513. 19 .22	- - - -	In container of a net weight content 20 kg or more,but less than 1000 kg	3 %
1513. 19 .90	- - -	Other	10 %
	-	Palm kernel or babassu oil and fractions thereof :	
	- -	Crude oil	
1513. 21 .10	- - -	For non-food industry except refining industry ,denatured or denaturized by increasing acidty to more than 3 % or by adding sodium hydroxide or by any other way adopted by customs adminstration ,so that it will not be suitable for human consumption after denaturing or refining	1 %
1513. 21 .90	- - -	Other,including those for food industry and refining industry	1 %
	- -	Other	
1513. 29 .10	- - -	Oil and its fractions R.B.D(refined,whitened,smell-removed) For non-food industry denatured or denaturized by increasing acidty to more than 3 % or by adding sodium hydroxide or by any other way adopted by customs adminstration ,so that it will not be suitable for human consumption	1 %
	- - -	Oil and its fractions R.B.D(refined,whitened,smell-removed) for food industry	
1513. 29 .21	-----	In container of a net weight content 1000 kg or more	1 %
1513. 29 .22	-----	In container of a net weight content 20 kg or more,but less than 1000 kg	3 %
1513. 29 .90	- - -	Other	10 %

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	3 %
1514. 19 .00	- -	Other	10 %
	-	Other	
1514. 91 .00	- -	Crude oil	3 %
1514. 99 .00	- -	Other	10 %
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	1 %
1515. 19 .00	- -	Other	3 %
	-	Maize (corn) oil and its fractions :	
	- -	Crude oil	
1515. 21 .10	- - -	For non-food industry except refining industry ,denatured or denaturized by increasing acidity to more than 3 % or by adding sodium hydroxide or by any other way adopted by customs administration ,so that it will not be suitable for human consumption after denaturing or refining	1 %
1515. 21 .90	- - -	Other,including those for food industry and refining industry	1 %
1515. 29 .00	- -	Other	5 %
1515. 30 .00	-	Castor oil and its fractions	1 %
1515. 50 .00	-	Sesame oil and its fractions	3 %
	-	Other:	

1515. 90 .10	- - -	In container of a net weight content exceeding 150 kg	1 %
1515. 90 .20	- - -	Tung oil and its fractions	1 %
1515. 90 .90	- - -	Other	5 %

15.16 ANIMAL OR VEGETABLE FATS AND OILS AND THEIR FRACTIONS PARTLY OR WHOLLY HYDROGENATED, INTERESTERIFIED, RE-ESTERIFIED OR ELAIDINIZED, WHETHER OR NOT REFINED, BUT NOT FURTHER PREPARED

	-	Animal fats and oils and their fractions	
1516. 10 .10	- - -	Of pig	50 %
1516. 10 .90	- - -	Other	7 %
	-	Vegetable fats and oils and their fractions	
1516. 20 .10	- - -	In container of a net weight content 20 kg or more	3 %
1516. 20 .90	- - -	Other	7 %

15.17 MARGARINE; EDIBLE MIXTURES OR PREPARATIONS OF ANIMAL OR VEGETABLE FATS OR OILS OR OF FRACTIONS OF DIFFERENT FATS OR OILS OF THIS CHAPTER, OTHER THAN EDIBLE FATS OR OILS OR THEIR FRACTIONS OF HEADING NO. 1516

	-	Margarine, excluding liquid margarine	
1517. 10 .10	- - -	Of pig fat or lard	50 %
1517. 10 .90	- - -	Other	3 %
	-	Other:	
1517. 90 .10	- - -	Of pig fat or lard	50 %
1517. 90 .90	- - -	Other(other than pig)oils partly or fully hydrogenated,shortening	3 %

15.18 ANIMAL OR VEGETABLE FATS AND OILS AND THEIR FRACTIONS BOILED, OXIDIZED, DEHYDRATED, SULPHURIZED, BLOWN, POLYMERIZED BY HEAT IN VACUUM OR IN INERT GAS OR OTHERWISE CHEMICALLY MODIFIED, EXCLUDING THOSE OF HEADING NO. 1516; 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

1518. 00 .10	- - -	Animal and vegetable fats and oil and their fractions including in this heading excluding residues of frying oil	1 %
1518. 00 .20	- - -	residues of frying oil	10 %

15.19

15.20		GLYCEROL, CRUDE; GLYCEROL WATERS AND GLYCEROL LYES:	1 %
15.21		VEGETABLE WAXES (OTHER THAN TRIGLYCERIDES), BEESWAX, OTHER INSECT WAXES AND SPERMACETI, WHETHER OR NOT REFINED OR COLORED	
1521. 10 .00	-	Vegetable waxes	1 %
1521. 90 .00	-	Other	1 %
15.22		DEGRAS; RESIDUES RESULTING FROM THE TREATMENT OF FATTY SUBSTANCES OR ANIMAL OR VEGETABLE WAXES	5 %

SECTION IV

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

NOTES

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

CHAPTER 16

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

NOTES

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

Subheading Notes

1. For the purposes of subheading 1602.10, the expression "homogenized preparations" means preparations of meat, meat offal or blood, finely homogenized, 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.

16.01		SAUSAGES AND SIMILAR PRODUCTS, OF MEAT, MEAT OFFAL OR BLOOD; FOOD PREPARATIONS BASED ON THESE PRODUCTS	50 %
16.02		OTHER PREPARED OR PRESERVED MEAT, MEAT OFFAL OR BLOOD:	
1602. 10 .00	-	Homogenized preparations Note: Refer to additional note No 2 of this chapter	40 %
1602. 20 .00	-	Of liver of any animal	50 %
	-	Of poultry of heading No. 01.05 :	
1602. 31 .00	- -	Of turkeys	50 %
1602. 32 .00	- -	Of fowls of the species Gallus Domesticus	50 %
1602. 39 .00	- -	Other	50 %
	-	Of swine :	
1602. 41 .00	- -	Hams and cuts thereof	50 %
1602. 42 .00	- -	Shoulders and cuts thereof	50 %
1602. 49 .00	- -	Other, including mixtures	50 %
1602. 50 .00	-	Of bovine animals	50 %
1602. 90 .00	-	Other, including preparations of blood of any animal	50 %
16.03		EXTRACTS AND JUICES OF MEAT; FISH OR CRUSTACEANS, MOLLUSKS OR OTHER AQUATIC INVERTEBRATES	50 %

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	10 %
1604. 12 .00	- -	Herrings	10 %
1604. 13 .00	- -	Sardines, sardinella and brisling or sprats	5 %
1604. 14 .00	- -	Tunas, skipjack and bonito (Sarda spp.)	5 %
1604. 15 .00	- -	Mackerel	5 %
1604. 16 .00	- -	Anchovies	5 %
1604. 19 .00	- -	Other	10 %
1604. 20 .00	-	Other prepared or preserved fish	20 %
1604. 30 .00	-	Caviar and caviar substitutes	50 %

16.05 CRUSTACEANS, MOLLUSKS AND OTHER AQUATIC
INVERTEBRATES, PREPARED OR PRESERVED

1605. 10 .00	-	Crab	30 %
1605. 20 .00	-	Shrimps and prawns	30 %
1605. 30 .00	-	Lobster	30 %
1605. 40 .00	-	Other crustaceans	30 %
1605. 90 .00	-	Other	30 %

CHAPTER 17

SUGARS AND SUGAR CONFECTIONERY

NOTES

1. This Chapter does not cover:
 - (a) Sugar confectionery containing cocoa (heading 18.06);
 - (b) Chemically pure sugars (other than sucrose, lactose, maltose, glucose and fructose) or other products of heading 29.40; or
 - (c) Medicaments or other products of Chapter 30.

Subheading Note

1. For the purposes of subheadings 1701.11 and 1701.12, “raw sugar” means sugar whose content of sucrose by weight, in the dry state, corresponds to a polarimeter reading of less than 99.5°.

Additional notes.

1. Reduced duty should be applied as per terms and reservations defined by customs directorate.
2. Sugar consumption tax is payable for nationally manufactured or refined sugar as soon as it gets out of refining factory and should be collected directly by financial administrations, (Law No 13 dated 28.6.1971).
3. Sugar consumption tax at 15 S. piastres per net kg (Law 12 dated 28.6.1971)
4. Sugar consumption tax is payable for sugar drinks at 12 S.piastrs per net kg (Law 12 dated 28.6.1971).
5. Sugar consumption tax for sugar Malasses, chocolate and halva at 5625 S.piastrs per net kg . (Law 12 dated 28.6.1971).
6. Sugar consumption tax is payable for other sugar products including roasted chick-pease coated with sugar at 12 S.piastrs per net kg (Law 12 dated 28.6.1971).

17.01	CANE OR BEET SUGAR AND CHEMICALLY PURE SUCROSE, IN SOLID FORM		
	-	Raw sugar not containing added flavouring or colouring matter :	
	- -	Cane sugar	
1701. 11 .10	- - -	For refining	1 %
		Note: Refer to additional note No 2 of this chapter	
1701. 11 .90	- - -	Other	5 %
		Note: Refer to additional note No 3 of this chapter	
	- -	Beet sugar	
1701. 12 .10	- - -	For refining	1 %
		Note: Refer to additional note No 2 of this chapter	
1701. 12 .90	- - -	Other	5 %
		Note: Refer to additional note No 3 of this chapter	
	-	Other	
1701. 91 .00	- -	Containing added flavoring or coloring matter	10 %
		Note: Refer to additional note No 3 of this chapter	
1701. 99 .00	- -	Other	7 %

17.02 OTHER SUGARS, INCLUDING CHEMICALLY PURE
LACTOSE, MALTOSE, GLUCOSE AND FRUCTOSE, IN SOLID
FORM; SUGAR SYRUPS NOT CONTAINING ADDED
FLAVORING OR COLORING MATTER; ARTIFICIAL HONEY,
WHETHER OR NOT MIXED WITH NATURAL HONEY;
CARAMEL

- Lactose and lactose syrup :
Note: Refer to additional note No 4 of this chapter

1702. 11 .00	- -	Containing by weight 99 % or more lactose, expressed as anhydrous lactose, calculated on the dry matter	1 %
1702. 19 .00	- -	Other	1 %
1702. 20 .00	-	Maple sugar and maple syrup	1 %
		Note: Refer to additional note No 4 of this chapter	
1702. 30 .00	-	Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20 % by weight of fructose	1 %
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	1 %
1702. 50 .00	-	Chemically pure fructose	1 %
1702. 60 .00	-	Other fructose and fructose syrup, containing in the dry state more than 50 % by weight of fructose ,excluding invert sugar	1 %
	-	Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50 % by weight of fructose	
1702. 90 .10	- - -	invert sugar	1 %
1702. 90 .90	- - -	Other	3 %

17.03 MOLASSES RESULTING FROM THE EXTRACTION OR REFINING OF SUGAR

1703. 10 .00	-	Cane molasses	10 %
1703. 90 .00	-	Other	10 %

17.04 SUGAR CONFECTIONERY (INCLUDING WHITE CHOCOLATE), NOT CONTAINING COCOA

1704. 10 .00	-	Chewing gum, whether or not sugar-coated	50 %
		Note: Refer to additional note No 6 of this chapter	
1704. 90 .00	-	Other	50 %

CHAPTER 18

COCOA AND COCOA PREPARATIONS

NOTES

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

Additional notes

5. Sugar consumption tax for sugar Malasses, chocolate and halva at 5625 S.piastrs per net kg . (Law 12 dated 28.6.1971).

18.01		COCOA BEANS, WHOLE OR BROKEN, RAW OR ROASTED	1 %
18.02		COCOA SHELLS, HUSKS, SKINS AND OTHER COCOA WASTE	1 %
18.03		COCOA PASTE, WHETHER OR NOT DEFATTED	
1803. 10 .00	-	Not defatted	1 %
1803. 20 .00	-	Wholly or partly defatted	1 %
18.04		COCOA BUTTER, FAT AND OIL	1 %
18.05		COCOA POWDER, NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER Note: Refer to additional note No 1 of this chapter	1 %
18.06		CHOCOLATE AND OTHER FOOD PREPARATIONS CONTAINING COCOA	
	-	Cocoa powder, containing added sugar or other sweetening matter	
1806. 10 .10	- - -	In packages of a net weight content exceeds 20 kg	10 %
1806. 10 .90	- - -	Other	30 %

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	50 %
	-	Other, in blocks, slabs or bars :	
1806. 31 .00	- -	Filled	50 %
1806. 32 .00	- -	Not filled	50 %
1806. 90 .00	-	Other	50 %

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 cereal groats of Chapter 11;
 - (b) The term "flour" and "meal" mean:
 - (1) Cereal flour and meal of Chapter 11, and
 - (2) Flour, meal and powder of vegetable origin of any Chapter, other than flour, meal or powder of dried vegetables (heading 07.12), of potatoes (heading 11.05) or of dried leguminous vegetables (heading 11.06).
3. Heading 19.04 does not cover preparations containing more than 6 % by weight of cocoa calculated on a totally defatted basis or 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.

Additional notes

1. Reduced duty should be applied as per terms and reservations defined by customs directorate.

19.01		MALT EXTRACT; FOOD PREPARATIONS OF FLOUR, 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 NOS. 0401 TO 0404, 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	5 %
1901. 20 .00	-	Mixes and doughs for the preparation of bakers' wares of heading No. 19.05	10 %
	-	Other:	
1901. 90 .10	- - -	Malt extracts	1 %
1901. 90 .20	- - -	Milk jam (dulce de leche) in containers of a net weight not less than 20 kg	5 %
1901. 90 .90	- - -	Other	30 %

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	50 %
1902. 19 .00	- -	Other	50 %
1902. 20 .00	-	Stuffed pasta, whether or not cooked or otherwise prepared	50 %

1902. 30 .00	-	Other pasta	50 %
1902. 40 .00	-	Couscous	30 %
19.03		TAPIOCA AND SUBSTITUTES THEREFOR PREPARED FROM STARCH, IN THE FORM OF FLAKES, GRAINS, PEARLS, SIFTINGS OR IN SIMILAR FORMS	50 %
19.04		PREPARED FOODS OBTAINED BY THE SWELLING OR ROASTING OF CEREALS OR CEREAL PRODUCTS (FOR EXAMPLE, CORN FLAKES); CEREALS, OTHER THAN MAIZE (CORN), IN GRAIN FORM OR IN THE FORM OF FLAKES OR OTHER WORKED GRAINS (EXCEPT FLOUR 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	50 %
1904. 20 .00	-	Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals	50 %
1904. 30 .00	-	Bulgur wheat	20 %
1904. 90 .00	-	Other	50 %

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

Note: Refer to additional note No 2 and 3 of this chapter

1905. 10 .00	-	Crispbread	50 %
1905. 20 .00	-	Gingerbread and the like	50 %
	-	Sweet biscuits; waffles and wafers	
1905. 31 .00	- -	Sweet biscuits	50 %
1905. 39 .00	- -	Waffles and wafers	50 %
1905. 40 .00	-	Rusks, toasted bread and similar toasted products	50 %
1905. 90 .00	-	Other	50 %

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): or
 - (c) 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 I (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, 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 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 vegetables.

Subheading

2005.10 takes precedence over all other subheadings of heading 20.05.

2. For the purposes of subheading 2007.10, 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 takes precedence over all other subheadings of heading 20.07.
3. For the purposes of subheadings 2009.12, 2009.21, 2009.31, 2009.41, 2009.61 and 2009.71, the expression "Brix value" means the direct reading of degrees Brix obtained from a Brix hydrometer or of refractive index expressed in terms of percentage sucrose content obtained from a refractometer, at a temperature of 20°C or corrected for 20°C if the reading is made at a different temperature

Additional notes

1. Reduced duty should be applied as per terms and reservations defined by customs directorate.

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	50 %
2001. 90 .00	-	Other	50 %
20.02		TOMATOES PREPARED OR PRESERVED OTHERWISE THAN BY VINEGAR OR ACETIC ACID	
2002. 10 .00	-	Tomatoes, whole or in pieces	50 %
2002. 90 .00	-	Other	50 %
20.03		MUSHROOMS AND TRUFFLES, PREPARED OR PRESERVED OTHERWISE THAN BY VINEGAR OR ACETIC ACID	
2003. 10 .00	-	Mushrooms of the genus Agaricus	50 %
		Note: Amendment of the system of 2002, Refer to additional note No1 of this chapter	
2003. 20 .00	-	Truffles	50 %
2003. 90 .00	-	Other	50 %
20.04		OTHER VEGETABLES PREPARED OR PRESERVED OTHERWISE THAN BY VINEGAR OR ACETIC ACID, FROZEN, OTHER THAN PRODUCTS OF HEADING NO. 20.06	
2004. 10 .00	-	Potatoes	50 %
2004. 90 .00	-	Other vegetables and mixtures of vegetables	50 %
20.05		OTHER VEGETABLES PREPARED OR PRESERVED OTHERWISE THAN BY VINEGAR OR ACETIC ACID, NOT FROZEN, OTHER THAN PRODUCTS OF HEADING NO. 20.06	
2005. 10 .00	-	Homogenised vegetables	50 %
	-	Potatoes:	

2005. 20 .10	- - -	Rectangular chips made of potato flour, salted, with added preservatives, dried for consumption upon frying	10 %
2005. 20 .90	- - -	Other	50 %
2005. 40 .00	-	Peas (<i>Pisum sativum</i>)	50 %
	-	Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.) :	
2005. 51 .00	- -	Beans, shelled	50 %
2005. 59 .00	- -	Other	50 %
2005. 60 .00	-	Asparagus	50 %
2005. 70 .00	-	Olives	50 %
2005. 80 .00	-	Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)	50 %
	-	Other vegetables and mixtures of vegetables:	
2005. 91 .00	- -	Bamboo shoots	50 %
2005. 99 .00	- -	Other	50 %

20.06 VEGETABLES, FRUIT, NUTS, FRUIT-PEEL AND OTHER PARTS OF PLANTS, PRESERVED BY SUGAR (DRAINED, GLACE OR CRYSTALLIZED)
Note: Refer to additional note No 6 of this chapter 50 %

20.07 JAMS, FRUIT JELLIES, MARMALADES, FRUIT OR NUT PUREE AND FRUIT OR NUT PASTES, BEING COOKED PREPARATIONS, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER

2007. 10 .00	-	Homogenised preparations	50 %
	-	Other	
2007. 91 .00	- -	Citrus fruit	50 %
2007. 99 .00	- -	Other	50 %

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 :
- - Ground-nuts

2008. 11 .10	- - -	Peanut butter	50 %
2008. 11 .90	- - -	Other	50 %
2008. 19 .00	- -	Other, including mixtures	50 %
2008. 20 .00	-	Pineapples	40 %
2008. 30 .00	-	Citrus fruit	50 %
2008. 40 .00	-	Pears	50 %
2008. 50 .00	-	Apricots	50 %
2008. 60 .00	-	Cherries	50 %
2008. 70 .00	-	Peaches, including nectarines	50 %
2008. 80 .00	-	Strawberries	50 %
	-	Other, including mixtures other than those of subheading No. 2008.19 :	
2008. 91 .00	- -	Palm hearts	50 %
2008. 92 .00	- -	Mixtures	50 %
2005. 80 .00	-	Sweet corn (Zea mays var. saccharata)	50 %
	-	Other vegetables and mixtures of vegetables:	
2005. 91 .00	- -	Bamboo shoots	50 %
2005. 99 .00	- -	Other	50 %
20.06		VEGETABLES, FRUIT, NUTS, FRUIT-PEEL AND OTHER PARTS OF PLANTS, PRESERVED BY SUGAR (DRAINED, GLACE OR CRYSTALLIZED)	50 %
		Note: Refer to additional note No 6 of this chapter	
20.07		JAMS, FRUIT JELLIES, MARMALADES, FRUIT OR NUT PUREE AND FRUIT OR NUT PASTES, BEING COOKED PREPARATIONS, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER	
2007. 10 .00	-	Homogenised preparations	50 %
	-	Other	
2007. 91 .00	- -	Citrus fruit	50 %
2007. 99 .00	- -	Other	50 %

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 :	
	- -	Ground-nuts	
2008. 11 .10	- - -	Peanut butter	50 %
2008. 11 .90	- - -	Other	50 %
2008. 19 .00	- -	Other, including mixtures	50 %
2008. 20 .00	-	Pineapples	40 %
2008. 30 .00	-	Citrus fruit	50 %
2008. 40 .00	-	Pears	50 %
2008. 50 .00	-	Apricots	50 %
2008. 60 .00	-	Cherries	50 %
2008. 70 .00	-	Peaches, including nectarines	50 %
2008. 80 .00	-	Strawberries	50 %
	-	Other, including mixtures other than those of subheading No. 2008.19 :	
2008. 91 .00	- -	Palm hearts	50 %
2008. 92 .00	- -	Mixtures	50 %
2008. 99 .00	- -	Other	50 %

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 :	
	- -	Frozen :	
2009. 11 .10	- - -	Concentrate for industry	15 %
2009. 11 .90	- - -	Other	50 %
	- -	Not frozen, of a Brix value not exceeding 20	

2009. 12 .10	- - -	Concentrate for industry	15 %
		Note: Refer to additional note No 2 of this chapter	
2009. 12 .90	- - -	Other	50 %
	- -	Other	
2009. 19 .10	- - -	Concentrate for industry	15 %
		Note: Refer to additional note No 2 of this chapter	
2009. 19 .90	- - -	Other	50 %
	-	Grapefruit (including pomelo) juice:	
	- -	Of a Brix value not exceeding 20	
2009. 21 .10	- - -	Concentrate for industry	15 %
		Note: Refer to additional note No 2 of this chapter	
2009. 21 .90	- - -	Other	50 %
	- -	Other:	
2009. 29 .10	- - -	Concentrate for industry	15 %
		Note: Refer to additional note No 2 of this chapter	
2009. 29 .90	- - -	Other	50 %
	-	Juice of any other single citrus fruit :	
	- -	Of a Brix value not exceeding 20	
2009. 31 .10	- - -	Concentrate for industry	15 %
		Note: Refer to additional note No 2 of this chapter	
2009. 31 .90	- - -	Other	50 %
	- -	Other:	
2009. 39 .10	- - -	Concentrate for industry	15 %
		Note: Refer to additional note No 2 of this chapter	
2009. 39 .90	- - -	Other	50 %
	-	Pineapple juice :	
	- -	Of a Brix value not exceeding 20	
2009. 41 .10	- - -	Concentrate for industry	5 %
		Note: Refer to additional note No 2 of this chapter	
2009. 41 .90	- - -	Other	50 %
	- -	Other:	
2009. 49 .10	- - -	Concentrate for industry	5 %
		Note: Refer to additional note No 2 of this chapter	
2009. 49 .90	- - -	Other	50 %

2009. 50 .00	-	Tomato juice	50 %
	-	Grape juice (including grape must) :	
	- -	Of a Brix value not exceeding 30	
2009. 61 .10	- - -	Concentrate for industry	10 %
		Note: Refer to additional note No 2 of this chapter	
2009. 61 .90	- - -	Other	50 %
	- -	Other:	
2009. 69 .10	- - -	Concentrate for industry	10 %
		Note: Refer to additional note No 2 of this chapter	
2009. 69 .90	- - -	Other	50 %
	-	Apple juice :	
	- -	Of a Brix value not exceeding 20	
2009. 71 .10	- - -	Concentrate for industry	10 %
		Note: Refer to additional note No 2 of this chapter	
2009. 71 .90	- - -	Other	50 %
	- -	Other:	
2009. 79 .10	- - -	Concentrates for industry	10 %
		Note: Refer to additional note No 2 of this chapter	
2009. 79 .90	- - -	Other	50 %
	-	Juice of any other single fruit or vegetable:	
2009. 80 .10	- - -	Avokapo or Mango, Concentrade for industry	5 %
2009. 80 .20	- - -	Other concentrate for industry	5 %
2009. 80 .90	- - -	Other	50 %
	-	Mixtures of juices	
2009. 90 .10	- - -	Mixtures of juices Concentrate	15 %
2009. 90 .20	- - -	Mixtures of non-citrus juice Concentrate	5 %
2009. 90 .90	- - -	Mixtures of juices ready for consumption	50 %

CHAPTER 21

MISCELLANEOUS EDIBLE PREPARATIONS

NOTES

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

2. Extracts of the substitutes referred to in Note 1 (b) above are to be classified in heading 21.01.
3. For the purposes of heading 21.04, the expression "homogenized composite food preparations" means preparations consisting of a finely homogenized mixture of two or more basic ingredients such as meat, fish, vegetables or fruit, put up for retail sale as infant food or 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.

21.01		EXTRACTS, ESSENCES AND CONCENTRATES, OF COFFEE, TEA OR MATE AND PREPARATIONS WITH A BASIS OF THESE PRODUCTS OR WITH A BASIS OF COFFEE, TEA OR MATE; ROASTED CHICORY AND OTHER ROASTED COFFEE SUBSTITUTES, AND EXTRACTS, ESSENCES AND CONCENTRATES THEREOF	
	-	Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee :	
	- -	Extracts, essences and concentrates	
2101. 11 .10	- - -	For industrial use in packages of a net weight content exceeding 20 kg	5 %
2101. 11 .90	- - -	Other	30 %
2101. 12 .00	- -	Preparations with a basis of extracts, essences or concentrates or with a basis of coffee	30 %
	-	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	
2101. 20 .10	- - -	in packages of a net weight content exceeding 20 kg	5 %
2101. 20 .90	- - -	Other	30 %
2101. 30 .00	-	Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	5 %

21.02		YEASTS (ACTIVE OR INACTIVE); OTHER SINGLE-CELL MICRO- ORGANISMS, DEAD (BUT NOT INCLUDING VACCINES OF HEADING NO. 3002); PREPARED BAKING POWDERS	
2102. 10 .00	-	Active yeasts	3 %
2102. 20 .00	-	Inactive yeasts; other single-cell micro-organisms, dead	3 %
2102. 30 .00	-	Prepared baking powders	20 %

21.03		SAUCES AND PREPARATIONS THEREFOR; MIXED CONDIMENTS AND MIXED SEASONINGS; MUSTARD FLOUR AND MEAL AND PREPARED MUSTARD	
	-	Soya sauce	
2103. 10 .10	- - -	in packages of a net weight content 25 kg or more	5 %
2103. 10 .90	- - -	Other	30 %
2103. 20 .00	-	Tomato ketchup and other tomato sauces	50 %
	-	Mustard flour and meal and prepared mustard	
2103. 30 .10	- - -	in packages of a net weight content 25 kg or more	5 %
2103. 30 .90	- - -	Other	30 %
	-	Other:	
2103. 90 .10	- - -	in packages of a net weight content 25 kg or more	5 %
2103. 90 .90	- - -	Other	30 %
21.04		SOUPS AND BROTHS AND PREPARATIONS THEREFOR; HOMOGENIZED COMPOSITE FOOD PREPARATIONS	
2104. 10 .00	-	Soups and broths and preparations therefor	50 %
2104. 20 .00	-	Homogenised composite food preparations	40 %
21.05		ICE CREAM AND OTHER EDIBLE ICE, WHETHER OR NOT CONTAINING COCOA	50 %

21.06		FOOD PREPARATIONS NOT ELSEWHERE SPECIFIED OR INCLUDED	
2106. 10 .00	-	Protein concentrates and textured protein substances	5 %
	-	Other:	
2106. 90 .10	- - -	Preparation can't be used for human consumption directly (current status) or after processing (cooking ,melting or boiling in water or milk),consists totally or partly of food ingredients used in food manufacturing	5 %
2106. 90 .20	- - -	Preparation consist of chemical substances(organic acids,calcium salts)with food ingredients (Flour-sugar-fat....) to be used in food preparations either as main components to improve or the improve the quality of food preparations	5 %
2106. 90 .30	- - -	cafee whitener in containersnot for retail sale of a net weight content 20 kg or more	20 %
2106. 90 .40	- - -	Preparations for animals feed (milk substitute)	10 %
2106. 90 .90	- - -	Other	50 %

CHAPTER 22

BEVERAGES, SPIRITS AND VINEGAR

NOTES

1. This Chapter does not cover:
 - (a) Products of this Chapter (other than those of heading 22.09) prepared for culinary purposes and thereby rendered unsuitable for consumption as beverages (generally heading 21.03);
 - (b) Sea water (heading 25.01);
 - (c) Distilled or conductivity water or water of similar purity (heading 28.51);
 - (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 22.03 to 22.06 or heading 22.08 as appropriate.

Subheading Note

1. For the purposes of subheading 2204.10, the expression "sparkling wine" means wine which, when kept at a temperature of 20°C in closed containers, has an excess pressure of not less than 3 bars.

Additional notes

1. Concerning the drinks containing sugar , a sugar consumption tax is payable according to real sugar percentage in it, depending on analysis results done by customs , at 15 S.piastrs per net of sugar included in these drinks (Law 12 dated 28.6.1971).
2. A financial duty is payable for spirit drinks and materials imported or local, at 10 % of sale price defined by ministry of supply and interior trade with addition duty (Material exertion and local duty) according to law 22/93 dated 14.12.93 , and instructions of ministry of finance 26698 / 15/ 23 dated 10.10.96 , and the law 45 of 1982 which states the funds rate of martial exertion at 30 % of financial duty requested on spirit drinks . Also school duty at 40 Spiastres per litre is payable for the imported spirit drinks , excluding Beer which should pay 15 Spiastres per litre due to law 150 of 1958 amended by law 211 of 1963.

22.01		WATERS, INCLUDING NATURAL OR ARTIFICIAL MINERAL WATERS AND AERATED WATERS, NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER NOR FLAVORED; ICE AND SNOW	
2201. 10 .00	-	Mineral waters and aerated waters	50 %
2201. 90 .00	-	Other	50 %
22.02		WATERS, INCLUDING MINERAL WATERS AND AERATED WATERS, CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER OR FLAVORED, AND OTHER NON-ALCOHOLIC BEVERAGES, NOT INCLUDING FRUIT OR VEGETABLE JUICES OF HEADING NO. 2009 Note: Refer to additional note No 3 of this chapter	
2202. 10 .00	-	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavored Note: Refer to additional note No 1 of this chapter	50 %
2202. 90 .00	-	Other	50 %
22.03		BEER MADE FROM MALT	50 %
22.04		WINE OF FRESH GRAPES, INCLUDING FORTIFIED WINES; GRAPE MUST OTHER THAN THAT OF HEADING NO. 2009	
2204. 10 .00	-	Sparkling wine	50 %
	-	Other wine; grape must with fermentation prevented or arrested by the addition of alcohol :	
2204. 21 .00	- -	In containers holding 2 liters or less	50 %
2204. 29 .00	- -	Other	50 %
2204. 30 .00	-	Other grape must	50 %

22.05		VERMOUTH AND OTHER WINE OF FRESH GRAPES FLAVORED WITH PLANTS OR AROMATIC SUBSTANCES Note: Refer to additional note No 3 of this chapter	
2205. 10 .00	-	In containers holding 2 liters or less	50 %
2205. 90 .00	-	Other	50 %
22.06		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	50 %
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 - Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher	
2207. 10 .10	- - -	Put up for industry ,in barrels or containers of net wieght content 150 kg or more	7 %
2207. 10 .90	- - -	Other	20 %
2207. 20 .00	-	Ethyl alcohol and other spirits, denatured, of any strength	20 %
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	50 %
2208. 30 .00	-	Whiskeys	50 %
		Note: Refer to additional note 1 of this chapter concerning collection of the financial duty	

2208. 40 .00	-	Rum and other spirits obtained by distilling fermented sugar-cane products	50 %
		Note: Refer to additional note 1 of this chapter concerning collection of the financial duty	
2208. 50 .00	-	Gin and Geneva	50 %
		Note: Refer to additional note 1 of this chapter concerning collection of the financial duty	
2208. 60 .00	-	Vodka	50 %
		Note: Refer to additional note 1 of this chapter concerning collection of the financial duty	
2208. 70 .00	-	Liqueurs and cordials	50 %
		Note: Refer to additional note 1 of this chapter concerning collection of the financial duty	
		- Other:	
2208. 90 .10	- - -	Ethyl alcohol or neutral spirits, not denatured, of an alcoholic strength by volume less than 80 % vol	20 %
		Note: Refer to additional note 1 of this chapter concerning collection of the financial duty	
2208. 90 .90	- - -	Other	50 %
22.09		VINEGAR AND SUBSTITUTES FOR VINEGAR OBTAINED FROM ACETIC ACID	
2209. 00 .10	- - -	vinegar of sugar molasses	10 %
2209. 00 .90	- - -	Other	40 %

CHAPTER 23

RESIDUES AND WASTE FROM THE FOOD INDUSTRIES; PREPARED ANIMAL FODDER

NOTES

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

23.01		FLOURS, MEALS AND PELLETS, OF MEAT OR MEAT OFFAL, OF FISH OR OF CRUSTACEANS, MOLLUSKS OR OTHER AQUATIC INVERTEBRATES, UNFIT FOR HUMAN CONSUMPTION; GREAVES	
2301. 10 .00	-	Flours, meals and pellets, of meat or meat offal; greaves	30 %
2301. 20 .00	-	Flours, meals and pellets, of fish or of crustaceans, mollusks or other aquatic invertebrates	30 %
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)	3 %
2302. 30 .00	-	Of wheat	3 %
2302. 40 .00	-	Of other cereals	3 %
2302. 50 .00	-	Of leguminous plants	3 %
23.03		RESIDUES OF STARCH MANUFACTURE AND SIMILAR RESIDUES, BEETPULP, 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	10 %
2303. 20 .00	-	Beet-pulp, bagasse and other waste of sugar manufacture	10 %
2303. 30 .00	-	Brewing or distilling dregs and waste	10 %
23.04		OIL-CAKE AND OTHER SOLID RESIDUES, WHETHER OR NOT GROUND OR IN THE FORM OF PELLETS, RESULTING FROM THE EXTRACTION OF SOYA-BEAN OIL	1 %
23.05		OIL-CAKE AND OTHER SOLID RESIDUES, WHETHER OR NOT GROUND OR IN THE FORM OF PELLETS, RESULTING FROM THE EXTRACTION OF GROUND-NUT OIL	10 %

23.06		OIL-CAKE AND OTHER SOLID RESIDUES, WHETHER OR NOT GROUND OR IN THE FORM OF PELLETS, RESULTING FROM THE EXTRACTION OF VEGETABLE FATS OR OILS, OTHER THAN THOSE OF HEADING NO. 2304 OR 2305	
2306. 10 .00	-	Of cotton seeds	10 %
2306. 20 .00	-	Of linseed	10 %
2306. 30 .00	-	Of sunflower seeds	7 %
	-	Of rape or colza seeds	
2306. 41 .00	- -	Of low erucic acid rape or colza seeds	10 %
2306. 49 .00	- -	Other	10 %
2306. 50 .00	-	Of coconut or copra	10 %
2306. 60 .00	-	Of palm nuts or kernels	10 %
2306. 90 .00	-	Other	10 %
23.07		WINE LEES; ARGOL	50 %
23.08		VEGETABLE MATERIALS AND VEGETABLE WASTE, VEGETABLE RESIDUES AND BY-PRODUCTS, WHETHER OR NOT IN THE FORM OF PELLETS, OF A KIND USED IN ANIMAL FEEDING, NOT ELSEWHERE SPECIFIED OR INCLUDED	20 %
23.09		PREPARATIONS OF A KIND USED IN ANIMAL FEEDING:	
2309. 10 .00	-	Dog or cat food, put up for retail sale	50 %
	-	Other:	
2309. 90 .10	- - -	Concentrated preparations for forage	5 %
2309. 90 .90	- - -	Other	50 %

CHAPTER 24

TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES

NOTES

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

24.01		UNMANUFACTURED TOBACCO; TOBACCO REFUSE:	
2401. 10 .00	-	Tobacco, not stemmed/stripped	5 %
2401. 20 .00	-	Tobacco, partly or wholly stemmed/stripped	10 %
2401. 30 .00	-	Tobacco refuse	20 %
24.02		CIGARS, CHEROOTS, CIGARILLOS AND CIGARETTES, OF TOBACCO OR OF TOBACCO SUBSTITUTES	
2402. 10 .00	-	Cigars, cheroots and cigarillos, containing tobacco	50 %
2402. 20 .00	-	Cigarettes containing tobacco	20 %
2402. 90 .00	-	Other	50 %
24.03		OTHER MANUFACTURED TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES; "HOMOGENIZED" OR "RECONSTITUTED" TOBACCO; TOBACCO EXTRACS AND ESSENCES	
2403. 10 .00	-	Smoking tobacco, whether or not containing tobacco substitutes in any proportion	20 %
	-	Other:	
2403. 91 .00	- -	"Homogenized" or "reconstituted" tobacco	20 %
2403. 99 .00	- -	Other	20 %

SECTION V

MINERAL PRODUCTS

CHAPTER 25

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

NOTES

1. Except where their context or Note 4 to this Chapter otherwise requires, the headings of this Chapter cover only products which are in the crude state or which have been washed (even with chemical substances eliminating the impurities without changing the structure of the product), crushed, ground, powdered, levigated, sifted, screened, concentrated by flotation, magnetic separation or other mechanical or physical processes (except crystallisation), but not products which have been roasted, calcined, obtained by mixing or subjected to processing beyond that mentioned in each heading. The products of this Chapter may contain an added anti-dusting agent, provided that such addition does not render the product particularly suitable for specific use rather than for general use.
2. This Chapter does not cover:
 - (a) Sublimed sulphur, precipitated sulphur or colloidal sulphur (heading 28.02);
 - (b) Earth colours containing 70 % or more by weight of combined iron evaluated as Fe_2O_3 (heading 28.21);

- (c) Medicaments or other products of Chapter 30;
 - (d) Perfumery, cosmetic or toilet preparations (Chapter 33);
 - (e) Setts, curbstones or flagstones (heading 68.01); mosaic cubes or the like (heading 68.02); roofing, facing or damp course slates (heading 68.03);
 - (f) Precious or semi-precious stones (heading 71.02 or 71.03);
 - (g) Cultured crystals (other than optical elements) weighing not less than 2.5 g each, of sodium chloride or of magnesium oxide, of heading 38.24; optical elements of sodium chloride or of magnesium oxide (heading 90.01);
 - (h) Billiard chinks (heading 95.04); or
 - (i) Writing or drawing chinks or tailors' chinks (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.

Additional notes

1. Reduced duty should be applied as per terms and reservations defined by customs directorate.
2. Cement duty of 20 S Pounds per ton is payable with addition duties of national defense due to decision 1773/ W dated 11.5.1957 school duty is 1 S Pound per ton.

25.01		SALT (INCLUDING TABLE SALT AND DENATURED SALT) AND PURE SODIUM CHLORIDE, WHETHER OR NOT IN AQUEOUS SOLUTION OR CONTAINING ADDED ANTICAKING OR FREE-FLOWING AGENTS; SEA WATER Note: Refer to additional note No 1 of this chapter	5 %
25.02		UNROASTED IRON PYRITES	1 %
25.03		SULPHUR OF ALL KINDS, OTHER THAN SUBLIMED SULPHUR, PRECIPITATED SULPHUR AND COLLOIDAL SULPHUR	1 %
25.04		NATURAL GRAPHITE	
2504. 10 .00	-	In powder or in flakes	1 %
2504. 90 .00	-	Other	1 %
25.05		NATURAL SANDS OF ALL KINDS, WHETHER OR NOT COLORED, OTHER THAN METAL-BEARING SANDS OF CHAPTER 26	
2505. 10 .00	-	Silica sands and quartz sands	1 %
2505. 90 .00	-	Other	1 %
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	1 %
	-	Quartzite :	

2506. 20 .10	- - -	Crude or roughly trimmed	1 %
2506. 20 .90	- - -	Other	5 %
25.07		KAOLIN AND OTHER KAOLINIC CLAYS, WHETHER OR NOT CALCINED	1 %
25.08		OTHER CLAYS (NOT INCLUDING EXPANDED CLAYS OF HEADING NO. 6806), ANDALUSITE, KYANITE AND SILLIMANITE, WHETHER OR NOT CALCINED; MULLITE; CHAMOTTE OR DINAS EARTHS	
2508. 10 .00	-	Bentonite	1 %
2508. 30 .00	-	Fire-clay	1 %
2508. 40 .00	-	Other clays	1 %
2508. 50 .00	-	Andalusite, kyanite and sillimanite	1 %
2508. 60 .00	-	Mullite	1 %
2508. 70 .00	-	Chamotte or dinas earths	1 %
25.09		CHALK	1 %
25.10		NATURAL CALCIUM PHOSPHATES, NATURAL ALUMINUM CALCIUM PHOSPHATES AND PHOSPHATIC CHALK	
2510. 10 .00	-	Unground	1 %
2510. 20 .00	-	Ground	1 %
25.11		NATURAL BARIUM SULPHATE (BARYTES); NATURAL BARIUM CARBONATE (WITHERITE), WHETHER OR NOT CALCINED, OTHER THAN BARIUM OXIDE OF HEADING NO. 2816	
2511. 10 .00	-	Natural barium sulphate (barytes)	1 %
2511. 20 .00	-	Natural barium carbonate (witherite)	1 %

25.12		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	1 %
25.13		PUMICE STONE; EMERY; NATURAL CORUNDUM, NATURAL GARNET AND OTHER NATURAL ABRASIVES, WHETHER OR NOT HEAT-TREATED	
	-	Pumice stone :	
2513. 10 .10	- - -	Crude or in irregular pieces, including crushed pumice ("bimskies")	1 %
2513. 10 .90	- - -	Other	5 %
2513. 20 .00	-	Emery, natural corundum, natural garnet and other natural abrasives	1 %
25.14		SLATE, WHETHER OR NOT ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO BLOCKS OR SLABS OF A RECTANGULAR (INCLUDING SQUARE) SHAPE	1 %
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 :	
	- -	Crude or roughly trimmed	
2515. 11 .10	- - -	Unworked marble, in blocks, neither sawn, polished nor roughly squared	1 %

2515. 11 .90	- - -	Other	3 %
	- -	Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	
2515. 12 .10	- - -	Blocks	3 %
2515. 12 .90	- - -	Other	10 %
2515. 20 .00	-	Ecaussine and other calcareous monumental or building stone; alabaster	10 %

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	1 %
		Note: Exempted from unified tax according to decree 266	
2516. 12 .00	- -	Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	10 %
	-	Sandstone :	
2516. 20 .10	- - -	Crude or roughly trimmed	1 %
		Note: Exempted from unified tax according to decree 266	
2516. 20 .20	- - -	Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	10 %
	-	Other monumental or building stone	
2516. 90 .10	- - -	Crude or roughly trimmed	1 %
2516. 90 .90	- - -	Other	10 %

25.17 PEBBLES, GRAVEL, BROKEN OR CRUSHED STONE, OF A KIND COMMONLY USED FOR CONCRETE AGGREGATES, FOR ROAD METALING OR FOR RAILWAY OR OTHER BALLAST, SHINGLE AND FLINT, WHETHER OR NOT HEAT-TREATED; MACADAM OF SLAG, DROSS OR SIMILAR INDUSTRIAL WASTE, WHETHER OR NOT INCORPORATING THE MATERIALS CITED IN THE FIRST PART OF THE HEADING; TARRED MACADAM; GRANULES, CHIPPINGS AND POWDER, OF STONES OF HEADING NO. 2515 OR 2516, WHETHER OR NOT HEAT-TREATED

2517. 10 .00	-	Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metaling or for railway or other ballast, shingle and flint, whether or not heat-treated	1 %
2517. 20 .00	-	Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading No. 2517.10	10 %
2517. 30 .00	-	Tarred macadam	10 %
	-	Granules, chippings and powder, of stones of heading No. 25.15 or 25.16, whether or not heat-treated :	
2517. 41 .00	- -	Of marble	20 %
2517. 49 .00	- -	Other	20 %

25.18		DOLOMITE, WHETHER OR NOT CALCINED; DOLOMITE ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO BLOCKS OR SLABS OF A RECTANGULAR (INCLUDING SQUARE) SHAPE; AGGLOMERATED DOLOMITE (INCLUDING TARRED DOLOMITE)	
	-	Dolomite, not calcined (uncompletely burned)	
2518. 10 .10	- - -	Merely cut, by sawing or otherwise, into blocks or slabs of rectangular (including square) shape	10 %
2518. 10 .90	- - -	Other	3 %
2518. 20 .00	-	Calcined dolomite (completely burned)	1 %
2518. 30 .00	-	Dolomite ramming mix	3 %

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)	1 %
2519. 90 .00	-	Other	1 %

25.20		GYPSUM; ANHYDRITE; PLASTERS CONSISTING OF CALCINED GYPSUM OR CALCIUM SULPHATE) WHETHER OR NOT COLORED, WITH OR WITHOUT SMALL QUANTITIES OF ACCELERATORS OR RETARDERS	
2520. 10 .00	-	Gypsum; anhydrite	5 %
2520. 20 .00	-	Plasters	10 %
25.21		LIMESTONE FLUX; LIMESTONE AND OTHER CALCAREOUS STONE, OF A KIND USED FOR THE MANUFACTURE OF LIME OR CEMENT	5 %
25.22		QUICKLIME, SLAKED LIME AND HYDRAULIC LIME, OTHER THAN CALCIUM OXIDE AND HYDROXIDE OF HEADING NO. 2825	
2522. 10 .00	-	Quicklime	1 %
2522. 20 .00	-	Slaked lime	5 %
2522. 30 .00	-	Hydraulic lime	10 %
25.23		PORTLAND CEMENT, ALUMINOUS CEMENT, SLAG CEMENT, SUPERSULPHATE CEMENT AND SIMILAR HYDRAULIC CEMENTS, WHETHER OR NOT COLORED OR IN THE FORM OF CLINKERS Note: Refer to additional note No 5 of this chapter	
2523. 10 .00	-	Cement clinkers	1 %
	-	Portland cement : Note: Refer to additional note No 3 of this chapter	
2523. 21 .00	- -	White cement, whether or not artificially colored Note: Refer to additional note No 3 of this chapter	10 %

2523. 29 .00	- -	Other	3 %
		Note: Refer to additional note No 3 of this chapter	
2523. 30 .00	-	Aluminous cement	20 %
		Note: Refer to additional note No 3 of this chapter	
2523. 90 .00	-	Other hydraulic cements	20 %
25.24		ASBESTOS	10 %
2524. 10 .00	-	Crocidolite	10 %
2524. 90 .00	-	Other	10 %
25.25		MICA, INCLUDING SPLITTINGS; MICA WASTE	
2525. 10 .00	-	Crude mica and mica rifted into sheets or splittings	1 %
2525. 20 .00	-	Mica powder	1 %
2525. 30 .00	-	Mica waste	10 %
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	1 %
2526. 20 .00	-	Crushed or powdered	1 %

25.28		NATURAL BORATES AND CONCENTRATES THEREOF (WHETHER OR NOT CALCINED), BUT NOT INCLUDING BORATES SEPARATED FROM NATURAL BRINE; NATURAL BORIC ACID CONTAINING NOT MORE THAN 85 % OF H3BO3 CALCULATED ON THE DRY WEIGHT	
2528. 10 .00	-	Natural sodium borates and concentrates thereof (whether or not calcined)	1 %
2528. 90 .00	-	Other	1 %
25.29		FELSPAR; LEUCITE; NEPHELINE AND NEPHELINE SYENITE; FLUORSPAR	
2529. 10 .00	-	Felspar	1 %
	-	Fluorspar :	
2529. 21 .00	- -	Containing by weight 97 % or less of calcium fluoride	1 %
2529. 22 .00	- -	Containing by weight more than 97 % of calcium fluoride	1 %
2529. 30 .00	-	Leucite; nepheline and nepheline syenite	1 %
25.30		MINERAL SUBSTANCES NOT ELSEWHERE SPECIFIED OR INCLUDED	
2530. 10 .00	-	Vermiculite, perlite and chlorites, unexpanded	1 %
2530. 20 .00	-	Kieserite, epsomite (natural magnesium sulphates)	1 %
2530. 90 .00	-	Other	5 %

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 nonmetallurgical 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) 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) 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, "leaded gasoline sludges and leaded anti-knock compound sludges" mean sludges obtained from storage tanks of leaded gasoline and leaded anti-dock compounds (for example, tetraethyl lead), and consisting essentially of lead, lead compounds and iron oxide.
2. 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.

26.01	IRON ORES AND CONCENTRATES, INCLUDING ROASTED IRON PYRITES	
	- Iron ores and concentrates, other than roasted iron pyrites :	
2601. 11 .00	- - Non-agglomerated	1 %
2601. 12 .00	- - Agglomerated	1 %
2601. 20 .00	- Roasted iron pyrites	1 %
26.02	MANGANESE ORES AND CONCENTRATES, INCLUDING FERRUGINOUS MANGANESE ORES AND CONCENTRATES WITH A MANGANESE CONTENT OF 20 % OR MORE, CALCULATED ON THE DRY WEIGHT	1 %
26.03	COPPER ORES AND CONCENTRATES	1 %
26.04	NICKEL ORES AND CONCENTRATES	1 %
26.05	COBALT ORES AND CONCENTRATES	1 %
26.06	ALUMINUM ORES AND CONCENTRATES	1 %
26.07	LEAD ORES AND CONCENTRATES	1 %
26.08	ZINC ORES AND CONCENTRATES	1 %
26.09	TIN ORES AND CONCENTRATES	1 %
26.10	CHROMIUM ORES AND CONCENTRATES	1 %
26.11	TUNGSTEN ORES AND CONCENTRATES	1 %

26.12		URANIUM OR THORIUM ORES AND CONCENTRATES	
2612. 10 .00	-	Uranium ores and concentrates	1 %
2612. 20 .00	-	Thorium ores and concentrates	1 %
26.13		MOLYBDENUM ORES AND CONCENTRATES	
2613. 10 .00	-	Roasted	1 %
2613. 90 .00	-	Other	1 %
26.14		TITANIUM ORES AND CONCENTRATES	1 %
26.15		NIOBIUM, TANTALUM, VANADIUM OR ZIRCONIUM ORES AND CONCENTRATES:	
2615. 10 .00	-	Zirconium ores and concentrates	1 %
2615. 90 .00	-	Other	1 %
26.16		PRECIOUS METAL ORES AND CONCENTRATES	
2616. 10 .00	-	Silver ores and concentrates	1 %
2616. 90 .00	-	Other	1 %
26.17		OTHER ORES AND CONCENTRATES	
2617. 10 .00	-	Antimony ores and concentrates	1 %
2617. 90 .00	-	Other	1 %
26.18		GRANULATED SLAG (SLAG SAND) FROM THE MANUFACTURE OF IRON OR STEEL	10 %

26.19	SLAG, DROSS (OTHER THAN GRANULATED SLAG), SCALINGS AND OTHER WASTE FROM THE MANUFACTURE OF IRON OR STEEL	10 %
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Note: Amendment of the system of 2002 and 2007

26.20	Slag, ash and residues (other than from the manufacture of iron or steel) containing metals, arsenic or their compounds.	
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	-	Containing mainly zinc :	
2620. 11 .00	- -	Hard zinc spelter resulting from Galvanizdry by Zinc	10 %
2620. 19 .00	- -	Other	10 %
	-	Containing mainly lead	
2620. 21 .00	- -	Leaded gasoline sludges and leaded anti-knock compound sludges	10 %
2620. 29 .00	- -	Other	10 %
2620. 30 .00	-	Containing mainly copper	10 %
2620. 40 .00	-	Containing mainly aluminum	10 %
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	10 %
	-	Other:	
2620. 91 .00	- -	Containing antimony, beryllium, cadmium, chromium or their mixtures	10 %
2620. 99 .00	- -	Other	10 %

26.21	Other slag and ash, including seaweed ash (kelp); ash and residues from the incineration of municipal waste.	
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2621. 10 .00	-	Ash and residues from the incineration of municipal waste	10 %
2621. 90 .00	-	Other	10 %

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 33.0k 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 polvoletins of which less than 60 % by volume distils at 300°C atier conversion to 1.013 millibars when a reduced-pressure distillation method is used (Chapter 39).

3. For the purposes of heading 27.10. "waste oils" means waste containing mainly petroleum oils and oils obtained from bituminous minerals (as described in Note 2 to this Chapter). whether or not mixed with water. These include:
- (a) Such oils no longer fit for use as primary products (for example. used lubricating oils, used hydraulic oils and used transformer oils);
 - (b) Sludge oils from the storage tanks of petroleum oils, mainly containing such oils and a high concentration of additives (for example. chemicals) used in the manufacture of the primary products; and
 - (c) Such oils in the form of emulsions in water or mixtures with water, such as those resulting from oil spills. storage tank washings, or from the use of cutting oils for machining operations.

Subheading Notes.

- 1. For the purposes of subheading 2701.11. "anthracite" means coal having a volatile matter limit (on a dry, mineral-matter-free basis) not exceeding 14 %
- 2. For the purposes of subheading 2701.12, "bituminous coal" means coal having a volatile matter limit (on a dry, mineral-matter-free basis) exceeding 14 % and a calorific value limit (on a moist, mineral-matter-free basis) equal to or greater than 5.833 kcal/kg.

3. For the purposes of subheadings 2707.10,2707.20,2707.30,2707.40, and 2707.60. the terms "benzol (benzene)", " toluol (toluene)", "xylol (xylenes)", "naphthalene" and "phenols" apply to products which contain more than 50 % by weight of benzene, toluene, Xylenes, naphthalene or phenols, respectively.
4. For the purposes of subheading 2710.11, "light oils and preparations" are those of which 90 % or more by volume (including losses) distil at 210 C (ASTM D 86 method).

Additional notes

- 1 Reduced duty should be applied as per terms and reservations defined by customs directorate.
- 2 A finance duty for flammable materials is 5.5 S piastres per every litre, also a consumption duty at 1.5 S piastres per every litre due to decision 1173/w dated 11.5.1957 :

27.01		COAL; BRIQUETTES, OVOIDS AND SIMILAR SOLID FUELS MANUFACTURED FROM COAL	
	-	Coal, whether or not pulverized, but not agglomerated :	
2701. 11 .00	- -	Anthracite	1 %
2701. 12 .00	- -	Bituminous coal	1 %
2701. 19 .00	- -	Other coal	1 %
2701. 20 .00	-	Briquettes, ovoids and similar solid fuels manufactured from coal	1 %
27.02		LIGNITE, WHETHER OR NOT AGGLOMERATED, EXCLUDING JET:	
2702. 10 .00	-	Lignite, whether or not pulverized, but not agglomerated	1 %
2702. 20 .00	-	Agglomerated lignite	1 %
27.03		PEAT (INCLUDING PEAT LITTER), WHETHER OR NOT AGGLOMERATED	1 %
27.04		COKE AND SEMI-COKE OF COAL, OF LIGNITE OR OF PEAT, WHETHER OR NOT AGGLOMERATED; RETORT CARBON Note: Refer to additional note No 8 of this chapter	1 %
27.05		COAL GAS, WATER GAS, PRODUCER GAS AND SIMILAR GASES, OTHER THAN PETROLEUM GASES AND OTHER GASEOUS HYDROCARBONS	1 %
27.06		TAR DISTILLED FROM COAL, FROM LIGNITE OR FROM PEAT, AND OTHER MINERAL TARS, WHETHER OR NOT DEHYDRATED OR PARTIALLY DISTILLED, INCLUDING RECONSTITUTED TARS:	1 %

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)	1 %
2707. 20 .00	-	Toluol (toluene)	1 %
2707. 30 .00	-	Xylol (xylenes)	1 %
2707. 40 .00	-	Naphthalene	1 %
2707. 50 .00	-	Other aromatic hydrocarbon mixtures of which 65 % or more by volume (including losses) distills at 250 degrees C by the ASTM D 86 method Note: Subheading 2707.60.00 is omitted in 2007 amendment	1 %
	-	Other:	
2707. 91 .00	- -	Creosote oils	1 %
2707. 99 .00	- -	Other	1 %

27.08 PITCH AND PITCH COKE, OBTAINED FROM COAL TAR OR
FROM OTHER MINERAL TARs

2708. 10 .00	-	Pitch	1 %
2708. 20 .00	-	Pitch coke	1 %

27.09 PETROLEUM OILS AND OILS OBTAINED FROM
BITUMINOUS MINERALS, CRUDE 1 %

27.10 Petroleum oils and oils obtained from bituminous minerals,
other than crude; preparations not elsewhere specified or
included, containing by weight 70 % or more of petroleum
oils or of oils obtained from bituminous minerals, these oils
being the basic constituents of the preparations; waste oils.

- Petroleum oils and oils obtained from bituminous minerals (other than crude)
and preparations not elsewhere specified or included, containing by weight
70 % or more of petroleum oils or of oils obtained from bituminous minerals,
these oils being the basic constituents of the preparations, other than waste oils.
- - Light oils and preparations:

2710. 11 .10	- - -	Motor spirit (gasoline), for cars and planes motor	7 %
		Note: Refer to additional note No 3 of this chapter	
2710. 11 .20	- - -	preparations for condrolling motors fuel burning	10 %
2710. 11 .90	- - -	Other	1 %
	- -	Other:	
2710. 19 .10	- - -	Kerosene (including kerosene of jet fuel)	5 %
		Note: Refer to additional note No 4 of this chapter	
2710. 19 .20	- - -	Gas oils (solar)	5 %
		Note: Refer to additional note No 5 of this chapter	
2710. 19 .30	- - -	fuel oils	5 %
		Note: Refer to additional note No 5 of this chapter	
2710. 19 .40	- - -	Diesel oil	5 %
		Note: Refer to additional note No 5 of this chapter	
2710. 19 .50	- - -	Base oil put in packings,not for retail sale of net weight content 20 liter or more	1 %
2710. 19 .60	- - -	Lubricating oils without any additives	7 %
2710. 19 .70	- - -	Whit oils,vasiline and paraffinoils	3 %
		Note: Refer to additional note No 2 of this chapter	
	- - -	preparations:	
2710. 19 .81	- - - -	Lubricating greases and Lubricating oils with additives for engine-cylenders	15 %
2710. 19 .82	- - - -	Hydraulic transmission oil for break or other, put up in packings of net weight content 20 kg or more	3 %
2710. 19 .83	- - - -	oils with additives for industrial use mentioned in the explanation of this heading	3 %
2710. 19 .89	- - - -	Other	30 %
2710. 19 .90	- - -	Other	30 %
	-	Waste oils:	
2710. 91 .00	- -	Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	20 %
2710. 99 .00	- -	Other	20 %

27.11 PETROLEUM GASES AND OTHER GASEOUS HYDROCARBONS:

	-	Liquefied :	
2711. 11 .00	- -	Natural gas	5 %
2711. 12 .00	- -	Propane	5 %

2711. 13 .00	- -	Butanes	5 %
2711. 14 .00	- -	Ethylene, propylene, butylene and butadiene	5 %
2711. 19 .00	- -	Other:	5 %
	-	In gaseous state :	
2711. 21 .00	- -	Natural gas	5 %
2711. 29 .00	- -	Other:	1 %
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 COLORED	
2712. 10 .00	-	Petroleum jelly	1 %
2712. 20 .00	-	Paraffin wax containing by weight less than 0.75 % of oil	1 %
2712. 90 .00	-	Other	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	1 %
2713. 12 .00	- -	Calcined	3 %
2713. 20 .00	-	Petroleum bitumen	5 %
2713. 90 .00	-	Other residues of petroleum oils or of oils obtained from bituminous minerals	20 %

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	10 %
2714. 90 .00	-	Other	20 %
27.15		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) Note: Rfer to additional note No 6 of this chapter	10 %
27.16		ELECTRICAL ENERGY (OPTIONAL HEADING). Note: Refer to additional note No 7 of this chapter	10 %

SECTION VI

PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES

NOTES

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

(b) Subject to paragraph (a) above, goods answering to a description in heading 28.43 or 28.46 are to be classified in those headings and in no other heading of this Section.
2. Subject to Note I above, goods classifiable in heading 30.04, 30.05, 30.06, 32.12, 33.03 , 33.04, 33.05, 33.06 , 33.07, 35.06, 37.07 or 38.08 by reason of being put up in measured doses or for retail sale are to be classified in those headings and in no other heading of the Nomenclature.

3. Goods put up in sets consisting of two or more separate constituents, some or all of which fall in this Section and are intended to be mixed together to obtain a product of Section VI or VII, are to be classified in the heading appropriate to that product, provided that the constituents are:
- (a) Having regard to the manner in which they are put up, clearly identifiable as being intended to be used together without first being repacked;
 - (b) Presented together; and
 - (c) Identifiable, whether by their nature or by the relative proportions in which they are present as being complementary one to another.

CHAPTER 28

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

NOTES

1. Except where the context otherwise requires, the headings of this Chapter apply only to:
 - (a) Separate chemical elements and separate chemically defined compounds, whether or not containing impurities;
 - (b) The products mentioned in (a) 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 stabilizer (including an anticaking 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 sulfoxylates, 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 28.38), organic products included in headings 28.43 to 28.46 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) carbon oxysulphide, thiocarbonyl halides, cyanogen, cyanogen halides and cyanamide and its metal derivatives (heading 28.51) other than calcium cyanamide, whether or not pure (Chapter 31).
3. Subject to the provisions of Note 1 to Section VI, this Chapter does not cover:
- (a) Sodium chloride or magnesium oxide, whether or not pure, or other products of Section V;
 - (b) Organo-inorganic compounds other than those mentioned in Note 2 above;
 - (c) Products mentioned in Note 2, 3, 4 or 5 to Chapter 31;
 - (d) Inorganic products of a kind used as luminophores, of heading 32.06; glass frit and other glass in the form of powder, granules or flakes, of heading 32.07;

- (e) Artificial graphite (heading 38.01); products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading 38.13; ink removers put up in packings for retail sale, of heading 38.24; cultured crystals (other than optical elements) weighing not less than 2.5 g each, of the halides of the alkali or alkaline-earth metals of heading 38.24;
 - (f) Precious or semi-precious stones (natural, synthetic or reconstructed) or dust or powder of such stones (headings 71.02 to 71.05), or precious metals or precious metal alloys of Chapter 71;
 - (g) The metals, whether or not pure, metal alloys or cermets, including sintered metal carbides (metal carbides sintered with a metal), of Section XV; or h) Optical elements, for example, of the halides of the alkali or alkaline-earth metals (heading 90.01).
- 4. Chemically defined complex acids consisting of a non-metal acid of sub-Chapter II and a metal acid of sub-Chapter IV are to be classified in heading 2811.
 - 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 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 28.48 includes copper phosphide (phosphor copper) containing more than 15 % by weight of phosphorus.
8. Chemical elements (for example, silicon and selenium) doped for use in electronics are to be classified in this Chapter, provided that they are in forms unworked as drawn, or in the form of cylinders or rods. When cut in the form of discs, wafers or similar forms, they fall in heading 38.18.

I - CHEMICAL ELEMENTS

28.01 FLUORINE, CHLORINE, BROMINE AND IODINE

2801. 10 .00	-	Chlorine	1 %
2801. 20 .00	-	Iodine	1 %
2801. 30 .00	-	Fluorine; bromine	1 %

28.02 SULPHUR, SUBLIMED OR PRECIPITATED; COLLOIDAL SULPHUR 1 %

28.03 CARBON (CARBON BLACKS AND OTHER FORMS OF CARBON NOT ELSEWHERE SPECIFIED OR INCLUDED) 1 %

28.04 HYDROGEN, RARE GASES AND OTHER NON-METALS

2804. 10 .00	-	Hydrogen	1 %
	-	Rare gases :	
2804. 21 .00	- -	Argon	1 %
2804. 29 .00	- -	Other	1 %
2804. 30 .00	-	Nitrogen	1 %
2804. 40 .00	-	Oxygen	1 %
2804. 50 .00	-	Boron; tellurium	1 %
	-	Silicon:	
2804. 61 .00	- -	Containing by weight not less than 99.99 % of silicon	1 %
2804. 69 .00	- -	Other	1.7 %
2804. 70 .00	-	Phosphorus	1 %
2804. 80 .00	-	Arsenic	1 %
2804. 90 .00	-	Selenium	1 %

28.05		ALKALI OR ALKALINE-EARTH METALS; RARE EARTH METALS, SCANDIUM AND YTTRIUM, WHETHER OR NOT INTERMIXED OR INTERALLOYED; MERCURY	
	-	Alkali Or alkaline-earth metals:	
2805. 11 .00	- -	Sodium	1 %
2805. 12 .00	- -	Calcium	1 %
2805. 19 .00	- -	Other	1 %
2805. 30 .00	-	Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed	1 %
2805. 40 .00	-	Mercury	1 %
		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)	1 %
2806. 20 .00	-	Chlorosulphuric acid	1 %
28.07		SULPHURIC ACID; OLEUM	1 %
28.08		NITRIC ACID; SULFONITRIC ACIDS	1 %
28.09		DIPHOSPHORUS PENTOXIDE; PHOSPHORIC ACID AND POLYPHOSPHORIC ACIDS:WHETHER OR NOT CHIMICALY DEFINED	
2809. 10 .00	-	Diphosphorus pentaoxide	1 %
2809. 20 .00	-	Phosphoric acid and polyphosphoric acids	1 %

28.10	OXIDES OF BORON; BORIC ACIDS	1 %
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28.11	OTHER INORGANIC ACIDS AND OTHER INORGANIC OXYGEN COMPOUNDS OF NON-METALS	
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	-	Other inorganic acids :	
2811. 11 .00	- -	Hydrogen fluoride (hydrofluoric acid)	1 %
2811. 19 .00	- -	Other	1 %
	-	Other inorganic oxygen compounds of non-metals :	
2811. 21 .00	- -	Carbon dioxide	1 %
2811. 22 .00	- -	Silicon dioxide	1 %
		Note: Subheading 2811.23.00 is omitted in 2007 amendment	
2811. 29 .00	- -	Other	1 %

28.12	HALIDES AND HALIDE OXIDES OF NON-METALS:	
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III-halogen or sulphur compounds of non-metal

2812. 10 .00	-	Chlorides and chloride oxides	1 %
2812. 90 .00	-	Other	1 %

28.13	SULPHIDES OF NON-METALS; COMMERCIAL PHOSPHORUS TRISULPHIDE:	
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2813. 10 .00	-	Carbon disulphide	1 %
2813. 90 .00	-	Other	1 %

IV. INORGANIC BASES AND OXIDES , HYDROXIDES AND
PEROXIDES OF METALS

28.14		AMMONIA, ANHYDROUS OR IN AQUEOUS SOLUTION:	
2814. 10 .00	-	Anhydrous ammonia	1 %
2814. 20 .00	-	Ammonia in aqueous solution	5 %
28.15		SODIUM HYDROXIDE (CAUSTIC SODA); POTASSIUM HYDROXIDE (CAUSTIC POTASH); PEROXIDES OF SODIUM OR POTASSIUM	
	-	Sodium hydroxide (caustic soda) :	
2815. 11 .00	- -	Solid	1 %
2815. 12 .00	- -	In aqueous solution (soda lye or liquid soda)	5 %
2815. 20 .00	-	Potassium hydroxide (caustic potash)	1 %
2815. 30 .00	-	Peroxides of sodium or potassium	1 %
28.16		HYDROXIDE AND PEROXIDE OF MAGNESIUM; OXIDES, HYDROXIDES AND PEROXIDES, OF STRONTIUM OR BARIUM	
2816. 10 .00	-	Hydroxide and peroxide of magnesium	1 %
2816. 40 .00	-	Oxides, hydroxides and peroxides, of strontium of barium	1 %
28.17		ZINC OXIDE; ZINC PEROXIDE	1 %
28.18		ARTIFICIAL CORUNDUM, WHETHER OR NOT CHEMICALLY DEFINED; ALUMINUM OXIDE; ALUMINUM HYDROXIDE	
2818. 10 .00	-	Artificial corundum, whether or not chemically defined	1 %
2818. 20 .00	-	Aluminum oxide, other than artificial corundum	1 %
2818. 30 .00	-	Aluminum hydroxide	1 %

28.19		CHROMIUM OXIDES AND HYDROXIDES:	
2819. 10 .00	-	Chromium trioxide	1 %
2819. 90 .00	-	Other	1 %
28.20		MANGANESE OXIDES	
2820. 10 .00	-	Manganese dioxide	1 %
2820. 90 .00	-	Other	1 %
28.21		IRON OXIDES AND HYDROXIDES; EARTH COLORS CONTAINING 70 % OR MORE BY WEIGHT OF COMBINED IRON EVALUATED AS Fe_2O_3	
2821. 10 .00	-	Iron oxides and hydroxides	1 %
2821. 20 .00	-	Earth colors	1 %
28.22		COBALT OXIDES AND HYDROXIDES; COMMERCIAL COBALT OXIDES	1 %
28.23		TITANIUM OXIDES	1 %
28.24		LEAD OXIDES; RED LEAD AND ORANGE LEAD	
2824. 10 .00	-	Lead monoxide (litharge, massicot)	1 %
2824. 90 .00	-	Other	1 %

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	1 %
2825. 20 .00	-	Lithium oxide and hydroxide	1 %
2825. 30 .00	-	Vanadium oxides and hydroxides	1 %
2825. 40 .00	-	Nickel oxides and hydroxides	1 %
2825. 50 .00	-	Copper oxides and hydroxides	1 %
2825. 60 .00	-	Germanium oxides and zirconium dioxide	1 %
2825. 70 .00	-	Molybdenum oxides and hydroxides	1 %
2825. 80 .00	-	Antimony oxides	1 %
2825. 90 .00	-	Other	1 %

V - SALTS AND PEROXYSALTS, OF INORGANIC ACIDS AND
METALS.

28.26 FLUORIDES; FLUOROSILICATES, FLUOROALUMINATES
AND OTHER COMPLEX FLUORINE SALTS

	-	Fluorides :	
2826. 12 .00	- -	Of aluminum	1 %
2826. 19 .00	- -	Other	1 %
2826. 30 .00	-	Sodium hexafluoroaluminate (synthetic cryolite)	1 %
2826. 90 .00	-	Other	1 %

28.27 CHLORIDES, CHLORIDE OXIDES AND CHLORIDE
HYDROXIDES; BROMIDES AND BROMIDE OXIDES; IODIDES
AND IODIDE OXIDES

2827. 10 .00	-	Ammonium chloride	1 %
2827. 20 .00	-	Calcium chloride	1 %
	-	Other chlorides :	

2827. 31 .00	- -	Of magnesium	1 %
2827. 32 .00	- -	Of aluminum	1 %
2827. 35 .00	- -	Of nickel	1 %
2827. 39 .00	- -	Other	1 %
	-	Chloride oxides and chloride hydroxides :	
2827. 41 .00	- -	Of copper	1 %
2827. 49 .00	- -	Other	1 %
	-	Bromides and bromide oxides :	
2827. 51 .00	- -	Bromides of sodium or of potassium	1 %
2827. 59 .00	- -	Other	1 %
2827. 60 .00	-	Iodides and iodide oxides	1 %

28.28 HYPOCHLORITES; COMMERCIAL CALCIUM HYPOCHLORITE; CHLORITES; HYPOBROMITES

2828. 10 .00	-	Commercial calcium hypochlorite and other calcium hypochlorites	1 %
	-	Other:	
2828. 90 .10	- - -	Chlorites and hypobromites	1 %
2828. 90 .20	- - -	Sodium hypochlorite put up in containers of content exceeding 20 liter	5 %
2828. 90 .90	- - -	Other	20 %

28.29 CHLORATES AND PERCHLORATES; BROMATES AND PERBROMATES; IODATES AND PERIODATES

	-	Chlorates :	
2829. 11 .00	- -	Of sodium	1 %
2829. 19 .00	- -	Other	1 %
2829. 90 .00	-	Other	1 %

28.30 SULPHIDES; POLYSULPHIDES WHETHER NOT CHEMICALLY DEFINED

2830. 10 .00	-	Sodium sulphides	1 %
2830. 90 .00	-	Other	1 %

28.31		DITHIONITES AND SULPHOXYLATES	
2831. 10 .00	-	Of sodium	1 %
2831. 90 .00	-	Other	1 %
28.32		SULPHITES; THIOSULPHATES	
2832. 10 .00	-	Sodium sulphites	1 %
2832. 20 .00	-	Other sulphites	1 %
2832. 30 .00	-	Thiosulphates	1 %
28.33		SULPHATES; ALUMS; PEROXOSULPHATES (PERSULPHATES)	
	-	Sodium sulphates :	
2833. 11 .00	--	Disodium sulphate	1 %
2833. 19 .00	--	Other	1 %
	-	Other sulphates :	
2833. 21 .00	--	Of magnesium	1 %
2833. 22 .00	--	Of aluminum	1 %
2833. 24 .00	--	Of nickel	1 %
2833. 25 .00	--	Of copper	1 %
2833. 27 .00	--	Of barium	1 %
	--	Other	
2833. 30 .00	-	Alums	1 %
2833. 40 .00	-	Peroxosulphates (persulphates)	1 %
28.34		NITRITES; NITRATES	
2834. 10 .00	-	Nitrites	1 %
	-	Nitrates :	
2834. 21 .00	--	Of potassium	1 %
2834. 29 .00	--	Other	1 %

28.35 Phosphinates (hypophosphites), phosphonates (phosphites) and phosphates; polyphosphates, whether or not chemically defined.

2835. 10 .00	-	Phosphinates (hypophosphites) and phosphonates (phosphites)	1 %
	-	Phosphates :	
2835. 22 .00	--	Of mono or disodium	1 %
2835. 24 .00	--	Of potassium	1 %
2835. 25 .00	--	Calcium hydrogenorthophosphate ("dicalcium phosphate")	1 %
2835. 26 .00	--	Other phosphates of calcium	1 %
2835. 29 .00	--	Other	1 %
	-	Polyphosphates :	
2835. 31 .00	--	Sodium triphosphate (sodium tripolyphosphate)	1 %
2835. 39 .00	--	Other	1 %

28.36 CARBONATES; PEROXOCARBONATES (PERCARBONATES);
COMMERCIAL AMMONIUM CARBONATE CONTAINING
AMMONIUM CARBAMATE

2836. 20 .00	-	Disodium carbonate	1 %
2836. 30 .00	-	Sodium hydrogencarbonate (sodium bicarbonate)	1 %
2836. 40 .00	-	Potassium carbonates	1 %
2836. 50 .00	-	Calcium carbonate	1 %
2836. 60 .00	-	Barium carbonate	1 %
	-	Other:	
2836. 91 .00	--	Lithium carbonates	1 %
2836. 92 .00	--	Strontium carbonate	1 %
2836. 99 .00	--	Other	1 %

28.37 CYANIDES, CYANIDE OXIDES AND COMPLEX CYANIDES

	-	Cyanides and cyanide oxides :	
2837. 11 .00	--	Of sodium	1 %
2837. 19 .00	--	Other	1 %
2837. 20 .00	-	Complex cyanides	1 %

28.38

28.39 SILICATES; COMMERCIAL ALKALI METAL SILICATES

	-	Of sodium :	
	- -	Sodium metasilicates	
2839. 11 .10	- - -	Anhydrous	1 %
2839. 11 .90	- - -	In solution	10 %
	- -	Other:	
2839. 19 .10	- - -	Anhydrous	1 %
2839. 19 .90	- - -	In solution	10 %
2839. 90 .00	-	Other	1 %

28.40 BORATES; PEROXOBORATES (PERBORATES)

	-	Disodium tetraborate (refined borax) :	
2840. 11 .00	- -	Anhydrous	1 %
2840. 19 .00	- -	Other	1 %
2840. 20 .00	-	Other borates	1 %
2840. 30 .00	-	Peroxoborates (perborates)	1 %

28.41 SALTS OF OXOMETALLIC OR PEROXOMETALLIC ACIDS

2841. 30 .00	-	Sodium dichromate	1 %
2841. 50 .00	-	Other chromates and dichromates; peroxochromates	1 %
	-	Manganites, manganates and permanganates :	
2841. 61 .00	- -	Potassium permanganate	1 %
2841. 69 .00	- -	Other	1 %
2841. 70 .00	-	Molybdates	1 %
2841. 80 .00	-	Tungstates (wolframates)	1 %
2841. 90 .00	-	Other	1 %

28.42		OTHER SALTS OF INORGANIC ACIDS OR PEROXOACIDS, (INCLUDING ALMINUSILICATES WHETHER CHEMICALLY DEFINED) EXCLUDING AZIDES	
2842. 10 .00	-	Double or complex silicates including aluminosilicates whether or not chemically defined	1 %
2842. 90 .00	-	Other	1 %

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	1 %
	-	Silver compounds :	
2843. 21 .00	- -	Silver nitrate	1 %
2843. 29 .00	- -	Other	1 %
2843. 30 .00	-	Gold compounds	1 %
2843. 90 .00	-	Other compounds; amalgams	1 %

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	5 %

2844. 20 .00	-	Uranium enriched in U235 and its compounds; plutonium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium enriched in U235, plutonium or compounds of these products	5 %
2844. 30 .00	-	Uranium depleted in U235 and its compounds; thorium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium depleted in U235, thorium or compounds of these products	5 %
2844. 40 .00	-	Radioactive elements and isotopes and compounds other than in subheadings 28.44.1, 28.44.20, 28.44.30, alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, their compounds, radioactive residues	5 %
2844. 50 .00	-	Spent (irradiated) fuel elements (cartridges) of nuclear reactors	5 %
28.45		ISOTOPES OTHER THOSE OF HEADING NO. 2844; COMPOUNDS, INORGANIC OR ORGANIC, OF SUCH ISOTOPES, WHETHER OR NOT CHEMICALLY DEFINED	
2845. 10 .00	-	Heavy water (deuterium oxide)	5 %
2845. 90 .00	-	Other	5 %
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	5 %
2846. 90 .00	-	Other	5 %
28.47		HYDROGEN PEROXIDE, WHETHER OR NOT SOLIDIFIED WITH UREA	
2847. 00 .10	- - -	Hydrpgen peroxide in containers contains more than 20 kg	1 %
2847. 00 .90	- - -	Other	10 %

28.48		PHOSPHIDES, WHETHER OR NOT CHEMICALLY DEFINED, EXCLUDING FERROPHOSPHORUS	1 %
28.49		CARBIDES, WHETHER OR NOT CHEMICALLY DEFINED	
2849. 10 .00	-	Of calcium	1 %
2849. 20 .00	-	Of silicon	1 %
2849. 90 .00	-	Other	1 %
28.50		HYDRIDES, NITRIDES, AZIDES, SILICIDES AND BORIDES, WHETHER OR NOT CHEMICALLY DEFINED, OTHER THAN COMPOUNDS WHICH ARE ALSO CARBIDES OF HEADING NO. 2849	1 %
28.52		COMPOUNDS, INORGANIC OR ORGANIC, OF MERCURY, EXCLUDING AMALGAMS.	5 %
28.53		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.	5 %

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 and sugar esters, and their salts, of heading 29.40, or the products of heading 29.41, whether or not chemically defined;
 - (d) The products mentioned in (a), (b) or (c) above dissolved in water;
 - (e) The products mentioned in (a), (b) or (c) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for specific use rather than for general use;

- (f) The products mentioned in (a), (b), (c), (d) or (e) above with an added stabilizer (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 diazotizable amines and their salts.

2. This Chapter does not cover:

- (a) Goods of heading 1504 or crude glycerol of heading 15.20;
- (b) Ethyl alcohol (heading 22.07 or 22.08);
- (c) Methane or propane (heading 27.11);
- (d) The compounds of carbon mentioned in Note 2 to Chapter 28;
- (e) Urea (heading 31.02 or 31.05);

- (f) Colouring matter of vegetable or animal origin (heading 32.03); synthetic organic Colouring matter, synthetic organic products of a kind used as fluorescent brightening agents or as luminophores (heading 32.04) or dyes or other colouring matter put up in forms or packings for retail sale (heading 32.12);
 - (g) Enzymes (heading 35.07);
 - (h) Metaldehyde, hexamethylenetetramine or similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels, or liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm³ (heading 36.06);
 - (ij) Products put up as charges for fire-extinguishers or put up in fire-extinguishinggrenades, of heading 38.13; 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 29.11 and 29.13 to 29.20, any reference to halogenated, sulphonated, nitrated or nitrosated derivatives includes a reference to compound derivatives, such as sulphohalogenated, nitrohalogenated, nitrosulphonated or nitrosulphohalogenated derivatives.

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

For the purposes of headings 29.11, 29.12, 29.14, 29.18 and 29.22, "oxygen-function" 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 I to VII with organic compounds of these sub-Chapters are to be classified with that compound which is classified in the heading which occurs last in numerical order in these sub-Chapters.
- (b) Esters of ethyl alcohol with acid-function organic compounds of sub-Chapters I to VII are to be classified in the same heading as the corresponding acid-function compounds.
- (c) Subject to Note 1 to Section VI and Note 2 to Chapter 28:
- 1) Inorganic salts of organic compounds such as acid-, phenol- or enol-function compounds or organic bases, of sub-Chapters I to X or heading 29.42, are to be classified in the heading appropriate to the organic compound; and

- 2) Salts formed between organic compounds of sub-Chapters I to X or heading 29.42 are to be classified in the heading appropriate to the base or to the acid (including phenol- or enol-function compounds) from which they are formed, whichever occurs last in numerical order in the Chapter.
- (d) Metal alcoholates are to be classified in the same heading as the corresponding alcohols except in the case of ethanol (heading 29.05).
- (e) Halides of carboxylic acids are to be classified in the same heading as the corresponding acids.
6. The compounds of headings 29.30 and 29.31 are organic compounds the molecules of which contain, in addition to atoms of hydrogen, oxygen or nitrogen, atoms of other nonmetals or of metals (such as sulphur, arsenic, mercury or lead) directly linked to carbon atoms. Heading 29.30 (organo-sulphur compounds) and heading 29.31 (other organo-inorganic compounds) do not include sulphonated or halogenated derivatives (including compound derivatives) which, apart from hydrogen, oxygen and nitrogen, only have directly linked to carbon the atoms of sulphur and halogens 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 cyclizing function or functions here listed.

Subheading Note

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.

Additional notes

- 1 Reduced duty should be applied as per terms and reservations defined by customs directorate.

I - HYDROCARBONS AND THEIR HALOGENATED,
SULPHONATED,NITRATED OR NITROSATED DERIVATIVES

29.01 ACYCLIC HYDROCARBONS

2901. 10 .00	-	Saturated	1 %
	-	Unsaturated :	
2901. 21 .00	--	Ethylene	1 %
2901. 22 .00	--	Propene (propylene)	1 %
2901. 23 .00	--	Butene (butylene) and isomers thereof	1 %
2901. 24 .00	--	Buta-1,3-diene and isoprene	1 %
2901. 29 .00	--	Other	1 %

29.02 CYCLIC HYDROCARBONS

	-	Cyclanes, cyclenes and cycloterpenes :	
2902. 11 .00	--	Cyclohexane	1 %
2902. 19 .00	--	Other	1 %
2902. 20 .00	-	Benzene	1 %
2902. 30 .00	-	Toluene	1 %
	-	Xylenes :	
2902. 41 .00	--	o-Xylene	1 %
2902. 42 .00	--	m-Xylene	1 %
2902. 43 .00	--	p-Xylene	1 %
2902. 44 .00	--	Mixed xylene isomers	1 %
2902. 50 .00	-	Styrene	1 %
2902. 60 .00	-	Ethylbenzene	1 %
2902. 70 .00	-	Cumene	1 %
2902. 90 .00	-	Other	1 %

29.03 HALOGENATED DERIVATIVES OF HYDROCARBONS

	-	Saturated chlorinated derivatives of acyclic hydrocarbons :	
2903. 11 .00	--	Chloromethane (methyl chloride) and chloroethane (ethyl chloride)	1 %
2903. 12 .00	--	Dichloromethane (methylene chloride)	1 %
2903. 13 .00	--	Chloroform (trichloromethane)	1 %

2903. 14 .00	- -	Carbon tetrachloride	1 %
2903. 15 .00	- -	Ethylene dichloride (ISO) (1,2 dichloroethane)	1 %
2903. 19 .00	- -	Other	1 %
	-	Unsaturated chlorinated derivatives of acyclic hydrocarbons :	
2903. 21 .00	- -	Vinyl chloride (chloroethylene)	1 %
2903. 22 .00	- -	Trichloroethylene	1 %
2903. 23 .00	- -	Tetrachloroethylene (perchloroethylene)	1 %
2903. 29 .00	- -	Other	1 %
	-	Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons :	
2903. 31 .00	- -	Ethylene dibromide (ISO) (1,2 dibromoethane)	1 %
2903. 39 .00	- -	Other	1 %
	-	Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens :	
2903. 41 .00	- -	Trichlorofluoromethane	1 %
2903. 42 .00	- -	Dichlorodifluoromethane	1 %
2903. 43 .00	- -	Trichlorotrifluoroethanes	1 %
2903. 44 .00	- -	Dichlorotetrafluoroethanes and chloropentafluoroethane	1 %
2903. 45 .00	- -	Other derivatives perhalogenated only with fluorine and chlorine	1 %
2903. 46 .00	- -	Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes:	1 %
2903. 47 .00	- -	Other perhalogenated derivatives	1 %
2903. 49 .00	- -	Other	1 %
	-	Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons :	
2903. 51 .00	- -	1,2,3,4,5,6-Hexachlorocyclohexane	1 %
2903. 52 .00	- -	Aldrin (ISO), chlordane (ISO) and heptachlor (ISO)	1 %
2903. 59 .00	- -	Other	1 %
	-	Halogenated derivatives of aromatic hydrocarbons :	
2903. 61 .00	- -	Chlorobenzene, o-dichlorobenzene and p-dichlorobenzene	1 %
2903. 62 .00	- -	Hexachlorobenzene and DDT (1,1,1-trichloro-2, 2-bis(p-chlorophenyl) ethane)	1 %
2903. 69 .00	- -	Other	1 %

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	1 %
2904. 20 .00	-	Derivatives containing only nitro or only nitroso groups	1 %
2904. 90 .00	-	Other	1 %

II-ACYCLIC ALCOHOLS AND THEIR HALOGENATED, 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)	3 %
2905. 12 .00	- -	Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)	1 %
2905. 13 .00	- -	Butan-1-ol (n-butyl alcohol)	1 %
2905. 14 .00	- -	Other butanols	1 %
2905. 16 .00	- -	Octanol (octyl alcohol) and isomers thereof	1 %
2905. 17 .00	- -	Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)	1 %
2905. 19 .00	- -	Other	1 %
	-	Unsaturated monohydric alcohols:	
2905. 22 .00	- -	Acyclic terpene alcohols	1 %
2905. 29 .00	- -	Other	1 %
	-	Diols :	
2905. 31 .00	- -	Ethylene glycol (ethanediol)	1 %
2905. 32 .00	- -	Propylene glycol (propane-1,2-diol)	1 %
2905. 39 .00	- -	Other	1 %
	-	Other polyhydric alcohols :	
2905. 41 .00	- -	2-Ethyl-2-(hydroxymethyl)propane-1,3-diol (trimethylolpropane)	1 %
2905. 42 .00	- -	Pentaerythritol	1 %
2905. 43 .00	- -	Mannitol	1 %
2905. 44 .00	- -	D-glucitol (sorbitol)	1 %
2905. 45 .00	- -	Glycerol	1 %
2905. 49 .00	- -	Other	1 %
	-	Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols :	
2905. 51 .00	- -	Ethchlorvynol (INN)	1 %
2905. 59 .00	- -	Other	1 %

29.06 CYCLIC ALCOHOLS AND THEIR HALOGENATED,
SULPHONATED, NITRATED OR NITROSATED DERIVATIVES

	-	Cyclanic, cyclenic or cycloterpenic :	
2906. 11 .00	- -	Menthol	1 %
2906. 12 .00	- -	Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols	1 %
2906. 13 .00	- -	Sterols and inositols	1 %
	- -	Other:	
2906. 19 .10	- - -	Terpine and its hydrates	1 %
2906. 19 .90	- - -	Other	1 %
	-	Aromatic :	
2906. 21 .00	- -	Benzyl alcohol	1 %
2906. 29 .00	- -	Other	1 %

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	1 %
2907. 12 .00	- -	Cresols and their salts	1 %
2907. 13 .00	- -	Octylphenol, nonylphenol and their isomers; salts thereof	1 %
2907. 15 .00	- -	Naphthols and their salts	1 %
2907. 19 .00	- -	Other	1 %
	-	Polyphenols; phenol-alcohols :	
2907. 21 .00	- -	Resorcinol and its salts	1 %
2907. 22 .00	- -	Hydroquinone (quinol) and its salts	1 %
2907. 23 .00	- -	4,4/'-Isopropylidenediphenol (bisphenol A, diphenylolpropane) and its salts	1 %
2907. 29 .00	- -	Other	1 %

29.08 HALOGENATED, SULPHONATED, NITRATED OR
NITROSATED DERIVATIVES OF PHENOLS OR PHENOLALCOHOLS

	-	Derivatives containing only halogen substitutes and their salts	
2908. 11 .00	- -	Pentachlorophenol (ISO)	1 %
2908. 19 .00	- -	Other	1 %
	-	Other:	
2908. 91 .00	- -	Dinoseb (ISO) and its salts	1 %
2908. 99 .00	- -	Other	1 %

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,
ETHERALCOHOL-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	1 %
2909. 19 .00	- -	Other	1 %
2909. 20 .00	-	Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	1 %
2909. 30 .00	-	Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	1 %
	-	Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives :	
2909. 41 .00	-	2,2/-Oxydiethanol (diethylene glycol, digol)	1 %
2909. 43 .00	- -	Monobutyl ethers of ethylene glycol or of diethylene glycol	1 %
2909. 44 .00	- -	Other monoalkylethers of ethylene glycol or of diethylene glycol	1 %
2909. 49 .00	- -	Other	1 %

2909. 50 .00	-	Ether-phenols, ether-alcohol-phenols and their halogenated, suphonated, nitrated or nitrosated derivatives	1 %
2909. 60 .00	-	Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives	1 %

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)	1 %
2910. 20 .00	-	Methyloxirane (propylene oxide)	1 %
2910. 30 .00	-	1-Chloro-2,3-epoxypropane (epichlorohydrin)	1 %
2910. 40 .00	-	Dieldrin (ISO, INN)	1 %
2910. 90 .00	-	Other	1 %

29.11 ACETALS AND HEMIACETALS WHETHER OR NOT WITH 1 % OTHER OXYGEN FUNCTION, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES

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)	1 %
2912. 12 .00	--	Ethanal (acetaldehyde)	1 %
2912. 19 .00	--	Other	1 %
	-	Cyclic aldehydes without other oxygen function :	
2912. 21 .00	--	Benzaldehyde	1 %
2912. 29 .00	--	Other	1 %
2912. 30 .00	-	Aldehyde-alcohols	1 %
	-	Aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function :	
2912. 41 .00	--	Vanillin (4-hydroxy-3-methoxybenzaldehyde)	3 %
2912. 42 .00	--	Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde)	1 %

2912. 49 .00	--	Other	1 %
2912. 50 .00	-	Cyclic polymers of aldehydes	1 %
2912. 60 .00	-	Paraformaldehyde	1 %
29.13		HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES OF PRODUCTS OF HEADING NO. 2912	1 %
		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	1 %
2914. 12 .00	--	Butanone (methyl ethyl ketone)	1 %
2914. 13 .00	--	4-Methylpentan-2-one (methyl isobutyl ketone)	1 %
2914. 19 .00	--	Other	1 %
	-	Cyclanic, cyclenic or cycloterpenic ketones without other oxygen function :	
2914. 21 .00	--	Camphor	1 %
2914. 22 .00	--	Cyclohexanone and methylcyclohexanones	1 %
2914. 23 .00	--	Ionones and methylionones	1 %
2914. 29 .00	--	Other	1 %
	-	Aromatic ketones without other oxygen function :	
2914. 31 .00	--	Phenylacetone (phenylpropan-2-one)	1 %
2914. 39 .00	--	Other	1 %
2914. 40 .00	-	Ketone-alcohols and ketone-aldehydes	1 %
2914. 50 .00	-	Ketone-phenols and ketones with other oxygen function	1 %
	-	Quinones :	
2914. 61 .00	--	Anthraquinone	1 %
2914. 69 .00	--	Other	1 %
2914. 70 .00	-	Halogenated, sulphonated, nitrated or nitrosated derivatives	1 %

VII-CARBOXYLIC ACIDS AND THEIR ANHYDRIDES , HALIDES,
PEROXYDES AND PEROXY ACIDES AND THEIR
HALOGENATED,SULPHONATED , NITRATED OR NITROSATED
DERIVATIVES

29.15 SATURATED ACYCLIC MONOCARBOXYLIC ACIDS AND
THEIR ANHYDRIDES, HALIDES, PEROXIDES AND
PEROXYACIDS; THEIR HALOGENATED, SULPHONATED,
NITRATED OR NITROSATED DERIVATIVES

	-	Formic acid, its salts and esters :	
2915. 11 .00	--	Formic acid	1 %
2915. 12 .00	--	Salts of formic acid	1 %
2915. 13 .00	--	Esters of formic acid	1 %
	-	Acetic acid and its salts; acetic anhydride :	
2915. 21 .00	--	Acetic acid	1 %
2915. 24 .00	--	Acetic anhydride	1 %
2915. 29 .00	--	Other	1 %
	-	Esters of acetic acid :	
2915. 31 .00	--	Ethyl acetate	1 %
2915. 32 .00	--	Vinyl acetate	1 %
2915. 33 .00	--	n-Butyl acetate	1 %
2915. 36 .00	--	Dinoseb (ISO) acetate	1 %
2915. 39 .00	--	Other	1 %
2915. 40 .00	-	Mono-, di- or trichloroacetic acids, their salts and esters	1 %
2915. 50 .00	-	Propionic acid, its salts and esters	1 %
2915. 60 .00	-	Butyric acids, valeric acids, their salts and esters	1 %
	-	Palmitic acid, stearic acid, their salts and esters:	
2915. 70 .10	---	Stearic acid	1 %
2915. 70 .20	---	Zinc stearate	1 %
2915. 70 .90	---	Other	1 %
2915. 90 .00	-	Other	1 %

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	1 %
2916. 12 .00	- -	Esters of acrylic acid	1 %
2916. 13 .00	- -	Methacrylic acid and its salts	1 %
2916. 14 .00	- -	Esters of methacrylic acid	1 %
2916. 15 .00	- -	Oleic, linoleic or linolenic acids, their salts and esters	1 %
2916. 19 .00	- -	Other	1 %
2916. 20 .00	-	Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	1 %
	-	Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives :	
2916. 31 .00	- -	Benzoic acid, its salts and esters	1 %
2916. 32 .00	- -	Benzoyl peroxide and benzoyl chloride	1 %
2916. 34 .00	- -	Phenylacetic acid, and its salts	1 %
2916. 35 .00	- -	Esters of phenylacetic acid	1 %
2916. 36 .00	- -	Binapacryl (ISO)	1 %
2916. 39 .00	- -	Other	1 %

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	1 %
2917. 12 .00	- -	Adipic acid, its salts and esters	1 %
2917. 13 .00	- -	Azelaic acid, sebacic acid, their salts and esters	1 %
2917. 14 .00	- -	Maleic anhydride	1 %
2917. 19 .00	- -	Other	1 %

2917. 20 .00	-	Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	1 %
	-	Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives :	
2917. 32 .00	--	Dioctyl orthophthalates	1 %
2917. 33 .00	--	Dinonyl or didecyl orthophthalates	1 %
2917. 34 .00	--	Other esters of orthophthalic acid	1 %
2917. 35 .00	--	Phthalic anhydride	1 %
2917. 36 .00	--	Terephthalic acid and its salts	1 %
2917. 37 .00	--	Dimethyl terephthalate	1 %
2917. 39 .00	--	Other	1 %

29.18 CARBOXYLIC ACIDS WITH ADDITIONAL OXYGEN FUNCTION AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES

Note: subheading 2918.17.00 deleted according to amendment of H.S of 2002

	-	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	1 %
2918. 12 .00	--	Tartaric acid	1 %
2918. 13 .00	--	Salts and esters of tartaric acid	1 %
2918. 14 .00	--	Citric acid	3 %
2918. 15 .00	--	Salts and esters of citric acid	1 %
2918. 16 .00	--	Gluconic acid, its salts and esters	1 %
2918. 18 .00	--	Chlorobenzilate (ISO)	1 %
2918. 19 .00	--	Other	1 %
	-	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	1 %
2918. 22 .00	--	O-Acetylsalicylic acid, its salts and esters	1 %
2918. 23 .00	--	Other esters of salicylic acid and their salts	1 %
2918. 29 .00	--	Other	1 %

2918. 30 .00	-	Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives	1 %
	-	Other:	
2918. 91 .00	- -	2,4,5-T (ISO) (2,4,5 trichlorophenoxyacetic acid), its salts and esters	1 %
2918. 99 .00	- -	Other	1 %

VIII-ESTERS OF INORGANIC ACIDS OF NON-METALS AND THEIR SALTS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES

29.19 PHOSPHORIC ESTERS AND THEIR SALTS, INCLUDING LACTOPHOSPHATES; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES 1 %

2919. 10 .00	-	Tris(2,3-dibromopropyl) phosphate	1 %
2919. 90 .00	-	Other	1 %

29.20 ESTERS OF OTHER INORGANIC ACIDS (EXCLUDING ESTERS OF HYDROGEN HALIDES) AND THEIR SALTS; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES

	-	Thiophosphoric esters (phosphorothioates) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives	
2920. 11 .00	- -	Parathion (ISO) and parathion-methyl (ISO) (methyl-parathion)	1 %
2920. 19 .00	- -	Other	1 %
2920. 90 .00	-	Other	1 %

IX-AMINE-FUNCTION COMPOUNDS

29.21 AMINE-FUNCTION COMPOUNDS

	-	Acyclic monoamines and their derivatives; salts thereof :	
2921. 11 .00	- -	Methylamine, di- or trimethylamine and their salts	1 %

2921. 19 .00	- -	Other	1 %
	-	Acyclic polyamines and their derivatives; salts thereof :	
2921. 21 .00	- -	Ethylenediamine and its salts	1 %
2921. 22 .00	- -	Hexamethylenediamine and its salts	1 %
2921. 29 .00	- -	Other	1 %
2921. 30 .00	-	Cyclanic, cyclenic or cycloterpenic mono- or polyamines, and their derivatives; salts thereof	1 %
	-	Aromatic monoamines and their derivatives; salts thereof :	
2921. 41 .00	- -	Aniline and its salts	1 %
2921. 42 .00	- -	Aniline derivatives and their salts	1 %
2921. 43 .00	- -	Toluidines and their derivatives; salts thereof	1 %
2921. 44 .00	- -	Diphenylamine and its derivatives; salts thereof	1 %
2921. 45 .00	- -	1-Naphthylamine (alpha-naphthylamine), 2-naphthylamine (beta-naphthylamine) and their derivatives; salts thereof	1 %
2921. 46 .00	- -	Amfetamine (INN), benzfetamine (INN), dexametamine (INN), etilametamine (INN), fencametamin (INN), lefetamine (INN), levametamine (INN), mefenorex (INN) and phentermine (INN); salts thereof	1 %
		Note: : Narotic drugs, previously in heading 2921.49.00, Amendment of the system of 2002	
2921. 49 .00	- -	Other	1 %
	-	Aromatic polyamines and their derivatives; salts thereof :	
2921. 51 .00	- -	o-, m-, p-Phenylenediamine, diaminotoluenes and their derivatives; salts thereof	1 %
2921. 59 .00	- -	Other	1 %

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	1 %
2922. 12 .00	- -	Diethanolamine and its salts	1 %
2922. 13 .00	- -	Triethanolamine and its salts	1 %
2922. 14 .00	- -	Dextropropoxyphene (INN) and its salts	1 %

2922. 19 .00	- -	Other	1 %
	-	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	1 %
2922. 29 .00	- -	Other	1 %
	-	Amino-aldehydes, amino-ketones and amino-quinones, other than those containing more than one kind of oxygen function; salts thereof	
		Note: Amendment of the system of 2002	
2922. 31 .00	- -	Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof	1 %
		Note: Narotic drugs, Amendment of the system of 2002	
2922. 39 .00	- -	Other	1 %
	-	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	1 %
2922. 42 .00	- -	Glutamic acid and its salts	1 %
2922. 43 .00	- -	Anthranilic acid, and salts thereof	1 %
2922. 44 .00	- -	Tilidine (INN) and its salts	1 %
2922. 49 .00	- -	Other	1 %
2922. 50 .00	-	Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function	1 %

29.23 QUATERNARY AMMONIUM SALTS AND HYDROXIDES; LECITHINS AND OTHER PHOSPHOAMINOLIPIDS

2923. 10 .00	-	Choline and its salts	1 %
2923. 20 .00	-	Lecithins and other phosphoaminolipids	1 %
2923. 90 .00	-	Other	1 %

29.24 CARBOXYAMIDE-FUNCTION COMPOUNDS; AMIDEFUNCTION COMPOUNDS OF CARBONIC ACID

	-	Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof	
2924. 11 .00	- -	Meprobamate (INN)	1 %
2924. 12 .00	- -	Fluoroacetamide (ISO), monocrotophos (ISO) and phosphamidon (ISO)	1 %

2924. 19 .00	- -	Other	1 %
	-	Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof:	
2924. 21 .00	- -	Ureines and their derivatives; salts thereof	1 %
2924. 23 .00	- -	2-Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts	1 %
		Note: refer to additional note No 1 of this chapter, Amendment of the system of 2002	
2924. 24 .00	- -	Ethinamate (INN)	1 %
2924. 29 .00	- -	Other	1 %

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	1 %
2925. 12 .00	- -	Glutethimide (INN)	1 %
		Note: Narotic drugs, previously included in heading 2925.19.00,Amendment of the system of 20	
2925. 19 .00	- -	Other	1 %
	-	Imines and their derivatives; salts thereof :	
2925. 21 .00	-	Chlordimeform (ISO)	1 %
2925. 29 .00	-	Other	1 %

29.26 NITRILE-FUNCTION COMPOUNDS

2926. 10 .00	-	Acrylonitrile	1 %
2926. 20 .00	-	1-Cyanoguanidine (dicyandiamide)	1 %
2926. 30 .00	-	Fenproporex (INN) and its salts; methadone (INN) intermediate (4-cyano-2-dimethylamino-4, 4-diphenylbutane)	1 %
		Note: Narotic drugs,Amendment of the system of 2002, previously in heading 2926.90.00	
2926. 90 .00	-	Other	1 %

29.27 DIAZO-, AZO- AND AZOXY-COMPOUNDS 1 %

29.28	ORGANIC DERIVATIVES OF HYDRAZINE OR OF HYDROXYLAMINE	1 %
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29.29	COMPOUNDS WITH OTHER NITROGEN-FUNCTION
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2929. 10 .00	- Isocyanates	1 %
	Note: refer to additional note No 2 of this chapter	
2929. 90 .00	- Other	1 %

X.- ORGANO-INORGANIC COMPOUNDS, HETEROCYCLIC COMPOUNDS,
NUCLEIC ACIDS AND THEIR SALTS, AND SULPHONAMIDES

29.30	ORGANO-SULPHUR COMPOUNDS
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2930. 20 .00	- Thiocarbamates and dithiocarbamates	1 %
2930. 30 .00	- Thiuram mono-, di- or tetrasulphides	1 %
2930. 40 .00	- Methionine	1 %
2930. 50 .00	- Captafol (ISO) and methamidophos (ISO)	1 %
2930. 90 .00	- Other	1 %

29.31	OTHER ORGANO-INORGANIC COMPOUNDS	1 %
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29.32	HETEROCYCLIC COMPOUNDS WITH OXYGEN HETEROATOM(S) ONLY:
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	- Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure :	
2932. 11 .00	- - Tetrahydrofuran	1 %
2932. 12 .00	- - 2-Furaldehyde (furfuraldehyde)	1 %
2932. 13 .00	- - Furfuryl alcohol and tetrahydrofurfuryl alcohol	1 %
2932. 19 .00	- - Other	1 %
	- Lactones :	
2932. 21 .00	- - Coumarin, methylcoumarins and ethylcoumarins	1 %

2932. 29 .00	- -	Other lactones	1 %
	-	Other:	
2932. 91 .00	- -	Isosafrole	1 %
2932. 92 .00	- -	1-(1,3-Benzodioxol-5-yl)propan-2-one	1 %
2932. 93 .00	- -	Piperonal	1 %
2932. 94 .00	- -	Safrole	1 %
2932. 95 .00	- -	Tetrahydrocannabinols (all isomers)	1 %
		Note: Narotic drugs,Amendment of the system of 2002,, previously in heading 2932.99.00	
2932. 99 .00	- -	Other	1 %

29.33 HETEROCYCLIC COMPOUNDS WITH NITROGEN HETEROATOM(S) ONLY

	-	Compounds containing an unfused pyrazole ring (whether or not hydrogenated) in the structure :	
2933. 11 .00	- -	Phenazone (antipyrin) and its derivatives	1 %
2933. 19 .00	- -	Other	1 %
	-	Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure :	
2933. 21 .00	- -	Hydantoin and its derivatives	1 %
2933. 29 .00	- -	Other	1 %
	-	Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure :	
2933. 31 .00	- -	Pyridine and its salts	1 %
2933. 32 .00	- -	Piperidine and its salts	1 %
2933. 33 .00	- -	Alfentanil (INN), anileridine (INN), bezitramide (INN), bromazepam (INN), difenoxin (INN), diphenoxylate (INN), dipipanone (INN), fentanyl (INN), ketobemidone (INN), methylphenidate (INN), pentazocine (INN), pethidine (INN), pethidine (INN) intermediat A, phencyclidine (INN)(PCP), phénopéridine (INN), pipradrol (INN), piritramide (INN), propiram (INN) et trimépéridine (INN); salts there of	1 %
		Note: Refer to additional note 4 of this section , Narotic drugs,Amendment of the system of 20, previously in heading 2933.39.00, Cetopmidon (INN) mentioned in the french text only	
2933. 39 .00	- -	Other	1 %
	-	Compounds containing a quinoline or isoquinoline ring-system (whether or not hydrogenated), not further fused	

2933. 41 .00	- -	Levorphanol (INN) and its salts	1 %
		Note: Refer to additional note 4 of this section ,Narotic drugs,Amendment of the system of 20	
2933. 49 .00	- -	Other	1 %
		Note: Amendment of the system of 2002	
	-	Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure :	
2933. 52 .00	- -	Malonylurea (barbituric acid) and its salts	1 %
2933. 53 .00	- -	Allobarbitol (INN), amobarbitol (INN), barbitol (INN), butalbital (INN), butobarbitol, cyclobarbitol (INN), methylphenobarbitol (INN), pentobarbitol (INN), phenobarbitol (INN), secbutabarbitol (INN), secobarbitol (INN) and vinylbital (INN);salts thereof	1 %
		Note: Refer to additional note 4 of this section ,Narotic drugs,Amendment of the system of 2002	
2933. 54 .00	- -	Other derivatives of malonylurea (barbituric acid); salts thereof	1 %
2933. 55 .00	- -	Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof	1 %
		Note: Refer to additional note 4 of this section ,Narotic drugs,Amendment of the system of 2002	
2933. 59 .00	- -	Other	1 %
	-	Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure :	
2933. 61 .00	- -	Melamine	1 %
2933. 69 .00	- -	Other	1 %
	-	Lactams :	
2933. 71 .00	- -	6-Hexanelactam (epsilon-caprolactam)	1 %
2933. 72 .00	- -	Clobazam (INN) and methyprylon (INN)	1 %
		Note: Refer to additional note 4 of this section ,Narotic drugs,Amendment of the system of 2002, previously included in heading	
2933. 79 .00	- -	Other lactams	1 %
	-	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), lorazépam (INN), lormétazépam (INN), mazindol (INN), médazépam (INN), midazolam (INN), nimétazépam (INN), nitrazépam (INN), nordazépam (INN), oxazépam (DCI),pinazépam (DCI), prazépam (DCI), pyrovalérone (DCI), témazépam (DCI), tétrazépam (DCI) et triazolam (DCI); salts thereof	1 %
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Note: : Refer to additional note 4 of this section ,Narotic drugs,Amendment of the system of 2002, previously included in heading

2933. 99 .00	- -	Other	1 %
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29.34

NUCLEIC ACIDS AND THEIR SALTS; OTHER HETEROCYCLIC COMPOUNDS

2934. 10 .00	-	Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure	1 %
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2934. 20 .00	-	Compounds containing a benzothiazole ring-system (whether or not hydrogenated), not further fused	1 %
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Note: refer to additional note No 1 of this chapter, Amendment of the system of 2002

2934. 30 .00	-	Compounds containing a phenothiazine ring-system (whether or not hydrogenated), not further fused	1 %
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Note: refer to additional note No 1 of this chapter, Amendment of the system of 2002

- 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	1 %
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2934. 99 .00	- -	Other	1 %
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PROVITAMINS, VITAMINS AND HORMONES

29.35		SULPHONAMIDES	1 %
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29.36		PROVITAMINS AND VITAMINS, NATURAL OR REPRODUCED BY SYNTHESIS (INCLUDING NATURAL CONCENTRATES), DERIVATIVES THEREOF USED PRIMARILY AS VITAMINS, ADD INTERMIXTURES OF THE FOREGOING, WHETHER OR NOT IN ANY SOLVENT	
	-	Vitamins and their derivatives, unmixed :	
2936. 21 .00	- -	Vitamins A and their derivatives	1 %
2936. 22 .00	- -	Vitamin B1 and its derivatives	1 %
2936. 23 .00	- -	Vitamin B2 and its derivatives	1 %
2936. 24 .00	- -	D- or DL-Pantothenic acid (Vitamin B3 or Vitamin B5) and its derivatives	1 %
2936. 25 .00	- -	Vitamin B6 and its derivatives	1 %
2936. 26 .00	- -	Vitamin B12 and its derivatives	1 %
2936. 27 .00	- -	Vitamin C and its derivatives	1 %
2936. 28 .00	- -	Vitamin E and its derivatives	1 %
2936. 29 .00	- -	Other vitamins and their derivatives	1 %
2936. 90 .00	-	Other, including natural concentrates	1 %

29.37		HORMONES, NATURAL OR REPRODUCED BY SYNTHESIS; DERIVATIVES THEREOF, USED PRIMARILY AS HORMONES; OTHER STEROIDS USED PRIMARILY AS HORMONES	
	-	Pituitary (anterior) or similar hormones, and their derivatives	
2937. 11 .00	- -	Somatotropin, its derivatives and structural analogues	1 %
		Note: Amendment of the system of 2002, previously included in headings 2933.90 , 2934.90 and 2937.10	
2937. 12 .00	- -	Insulin and its salts	1 %
		Note: Amendment of the system of 2002, previously heading	
2937. 19 .00	- -	Other	1 %
		Note: amendment of system of 2002, previously included in heading 2937.99 , 2937.29 , 2914.50	
	-	Steroidal hormones, their derivatives and structural analogues:	
2937. 21 .00	- -	Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone)	1 %
2937. 22 .00	- -	Halogenated derivatives of adrenal cortical hormones	1 %

2937. 23 .00	- -	Oestrogens and progestogens	1 %
2937. 29 .00	- -	Other	1 %
		Note: previously included in headings 2914.50, 2937.29 and 29.37.99 , Amendment of the system of 2002	
	-	Catecholamine hormones, their derivatives and structural analogues:	
2937. 31 .00	- -	Epinephrine	1 %
		Note: previously included in heading 2937.99 , amendment of the system of	
2937. 39 .00	- -	Other	1 %
		Note: previously included in headings 2937.99 , 2922.30 , amendment of the system of 2002	
2937. 40 .00		- Amino-acid derivatives	1 %
		Note: amendment of the system of 2002, previously included in heading	
2937. 50 .00	-	Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues	1 %
		Note: amendment of the system of 2002, previously included in headings 2918.19 , 2918.90 and 2934.90	
2937. 90 .00	-	Other	1 %
		Note: amendment of the system of 2002, previously equalized according to list of comparison headings 2933.90 , 2934.90 and 2937.99	

XII.- GLYCOSIDES AND VEGETABLE ALKALOIDS, NATURAL OR
REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS
AND OTHER DERIVATIVES

29.38		GLYCOSIDES, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES.	
2938. 10 .00	-	Rutoside (rutin) and its derivatives	1 %
2938. 90 .00	-	Other	1 %

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) et thébaïne; salts thereof	1 %
		Note: Narcotic drug, refer to additional note 4 of this chapter, amendment of the system of 2002	
2939. 19 .00	- -	Other	1 %
2939. 20 .00	-	Alkaloids of cinchona and their derivatives; salts thereof :	1 %
2939. 30 .00	-	Caffeine and its salts	1 %
	-	Ephedrine and its salts :	
2939. 41 .00	- -	Ephedrine and its salts	1 %
2939. 42 .00	- -	Pseudophedrine (INN) and its salts	1 %
2939. 43 .00	- -	Cathine (INN) and its salts	1 %
2939. 49 .00	- -	Other	1 %
	-	Theophylline and aminophylline (theophyllineethylenediamine) and their derivatives; salts thereof	
2939. 51 .00	- -	Fenetylline (INN) and its salts	1 %
2939. 59 .00	- -	Other	1 %
	-	Alkaloids of rye ergot and their derivatives; salts thereof :	
2939. 61 .00	- -	Ergometrine (INN) and its salts	1 %
2939. 62 .00	- -	Ergotamine (INN) and its salts	1 %
2939. 63 .00	- -	Lysergic acid and its salts	1 %
2939. 69 .00	- -	Other	1 %
	-	Other:	
2939. 91 .00	- -	Cocaine, ecgonine, levometamfetamine, metamfetamine (INN), metamfetamine racemate; salts, esters and other derivatives thereof	1 %
	- -	Other:	
2939. 99 .10	- - -	Theobromine , and derivatives	1 %

2939. 99 .20	- - -	Nicotine , and its salts	1 %
2939. 99 .90	- - -	Other	1 %

XIII- OTHER ORGANIC COMPOUNDS

29.40		SUGARS, CHEMICALLY PURE, OTHER THAN SUCROSE, LACTOSE, MALTOSE, GLUCOSE AND FRUCTOSE; SUGAR ETHERS AND SUGAR ESTERS, AND THEIR SALTS, OTHER THAN PRODUCTS OF HEADING NOS. 2937, 2938 AND 2939	7 %
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29.41 ANTIBIOTICS

2941. 10 .00	-	Penicillins and their derivatives with a penicillanic acid structure; salts thereof	1 %
2941. 20 .00	-	Streptomycins and their derivatives, salts thereof	1 %
2941. 30 .00	-	Tetracyclines and their derivatives; salts thereof	1 %
2941. 40 .00	-	Chloramphenicol and its derivatives; salts thereof	1 %
2941. 50 .00	-	Erythromycin and its derivatives; salts thereof	1 %
2941. 90 .00	-	Other	1 %

29.42		OTHER ORGANIC COMPOUNDS	5 %
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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 33.03 to 33.07, even if they have therapeutic or prophylactic properties;
 - (e) Soap or other products of heading 34.01 containing added medicaments;
 - (f) Preparations with a basis of plaster for use in dentistry (heading 34.07); or
 - (g) Blood albumin not prepared for therapeutic or prophylactic uses (heading 35.02).

2. For the purposes of heading 30.02, the expression "modified immunological products" applies only to monoclonal antibodies (MABs), antibody fragments, antibody conjugates and antibody fragment conjugates.
3. For the purposes of headings 30.03 and 30.04 and of Note 4 (d) to this Chapter, the following are to be treated:
 - (a) As unmixed products:
 - (1) Unmixed products dissolved in water;
 - (2) All goods of Chapter 28 or 29; and
 - (3) Simple vegetable extracts of heading 13.02, merely standardised or dissolved in any solvent;
 - (b) As products which have been mixed:
 - (1) Colloidal solutions and suspensions (other than colloidal sulphur);
 - (2) Vegetable extracts obtained by the treatment of mixtures of vegetable materials;
and
 - (3) Salts and concentrates obtained by evaporating natural mineral waters.

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

Nomenclature:

- (a) Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure;
- (b) Sterile laminaria and sterile laminaria tents;
- (c) Sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable;
- (d) Opacifying preparations for X-ray examinations and diagnostic reagents designed to be administered to the patient, being unmixed products put up in measured doses or products consisting of two or more ingredients which have been mixed together for such uses;
- (e) Blood-grouping reagents;
- (f) Dental cements and other dental fillings; bone reconstruction cements;
- (g) First-aid boxes and kits;

- (h) Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides;
- (ij) Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments;
- (k) Waste pharmaceuticals, that is, pharmaceutical products which are unfit for their original intended purpose due to, for example, expiry of shelf life; and
- (l) Appliances identifiable for ostomy use, that is, colostomy, ileostomy and urostomy pouches cut to shape and their adhesive wafers or faceplates.

30.01		GLANDS AND OTHER ORGANS FOR ORGANOTHERAPEUTIC 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 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	1 %
3001. 90 .00	-	Other	1 %
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 MICROORGANISMS (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	1 %
3002. 20 .00	-	Vaccines for human medicine	1 %
3002. 30 .00	-	Vaccines for veterinary medicine	1 %
3002. 90 .00	-	Other	1 %
30.03		MEDICAMENTS (EXCLUDING GOODS OF HEADING NO. 3002, 3005 OR 3006) 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	
3003. 10 .00	-	Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	1 %
3003. 20 .00	-	Containing other antibiotics	1 %
	-	Containing hormones or other products of heading No. 29.37 but not containing antibiotics :	

3003. 31 .00	- -	Containing insulin	1 %
3003. 39 .00	- -	Other	1 %
3003. 40 .00	-	Containing alkaloids or derivatives thereof but not containing hormones or other products of heading No. 29.37 or antibiotics	1 %
3003. 90 .00	-	Other	1 %

30.04 MEDICAMENTS (EXCLUDING GOODS OF HEADING NO. 3002, 3005 OR 3006) CONSISTING OF MIXED OR UNMIXED PRODUCTS FOR THERAPEUTIC OR PROPHYLACTIC USES, PUT UP IN MEASURED DOSES 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	5 %
3004. 20 .00	-	Containing other antibiotics	5 %
	-	Containing hormones or other products of heading No 29.37 but not containing antibiotics :	
3004. 31 .00	- -	Containing insulin	5 %
3004. 32 .00	- -	Containing corticosteroid hormones, their derivatives or structural analogues	5 %
		Note: Amendment of the system of 2002!	
3004. 39 .00	- -	Other	5 %
3004. 40 .00	-	Containing alkaloids or derivatives thereof but not containing hormones, other products of heading No. 29.37 or antibiotics	5 %
3004. 50 .00	-	Other medicaments containing vitamins or other products of heading No. 29.36	5 %
3004. 90 .00	-	Other	5 %

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 %
	-	Other	

3005. 90 .10	- - -	Other	5 %
3005. 90 .90	- - -	Other	10 %

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	5 %
3006. 20 .00	-	Blood-grouping reagents	5 %
3006. 30 .00	-	Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient	5 %
3006. 40 .00	-	Dental cements and other dental fillings; bone reconstruction cements	10 %
3006. 50 .00	-	First-aid boxes and kits	10 %
3006. 60 .00	-	Chemical contraceptive preparations based on hormones or spermicides	10 %
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 examinations or as a coupling agent between the body and medical instruments	10 %
	-	Other:	
3006. 91 .00	-	Appliances identifiable for ostomy use	10 %
3006. 99 .00	-	Appliances identifiable for ostomy use	40 %

CHAPTER 31

FERTILISERS

NOTES.

1. This Chapter does not cover:
 - (a) Animal blood of heading 05.11;
 - (b) Separate chemically defined compounds (other than those answering to the descriptions in Note 2(A), 3(A), 4(A) or 5 below); or
 - (c) Cultured potassium chloride crystals (other than optical elements) weighing not less than 2.5 g each, of heading 38.24; optical elements of potassium chloride (heading 90.01).
2. Heading 31.02 applies only to the following goods, provided that they are not put up in the forms or packages described in heading 31.05:
 - (A) Goods which answer to one or other of the descriptions given below:
 - (i) Sodium nitrate, whether or not pure;

- (ii) Ammonium nitrate, whether or not pure;
 - (iii) Double salts, whether or not pure, of ammonium sulphate and ammonium nitrate;
 - (iv) Ammonium sulphate, whether or not pure;
 - (v) Double salts (whether or not pure) or mixtures of calcium nitrate and ammonium nitrate;
 - (vi) Double salts (whether or not pure) or mixtures of calcium nitrate and magnesium nitrate;
 - (vii) Calcium cyanamide, whether or not pure or treated with oil;
 - (viii) Urea, whether or not pure.
- (B) Fertilisers consisting of any of the goods described in (A) above mixed together.
- (C) Fertilisers consisting of ammonium chloride or of any of the goods described in (A) or (B) above mixed with chalk, gypsum or other inorganic non-fertilising substances.

(D) Liquid fertilisers consisting of the goods of subparagraph (A) (ii) or (viii) above, or of mixtures of those goods, in an aqueous or ammoniacal solution.

3. Heading 31.03 applies only to the following goods, provided that they are not put up in the forms or packages described in heading 31.05:

(A) Goods which answer to one or other of the descriptions given below

(i) Basic slag;

(ii) Natural phosphates of heading 25.10, calcined or further heat-treated than for the removal of impurities;

(iii) Superphosphates (single, double or triple);

(iv) Calcium hydrogenorthophosphate containing not less than 0.2 % by weight of fluorine, calculated on the dry anhydrous product.

(B) Fertilisers consisting of any of the goods described in (A) above mixed together, but with no account being taken of the fluorine content limit.

(C) Fertilisers consisting of any of the goods described in (A) or (B) above, but with no account being taken of the fluorine content limit, mixed with chalk, gypsum or other inorganic non-fertilising substances.

4. Heading 31.04 applies only to the following goods, provided that they are not put up in the forms or packages described in heading 31.05:
- (A) Goods which answer to one or other of the descriptions given below:
- (i) Crude natural potassium salts (for example, carnallite, kainite and sylvite);
 - (ii) Potassium chloride, whether or not pure, except as provided in Note i (c) above;
 - (ji) 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 hydro-genorthophosphate (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.

31.01		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	1 %
31.02		MINERAL OR CHEMICAL FERTILIZERS, NITROGENOUS	
3102. 10 .00	-	Urea, whether or not in aqueous solution	1 %
	-	Ammonium sulphate; double salts and mixtures of ammonium sulphate and ammonium nitrate :	
3102. 21 .00	- -	Ammonium sulphate	1 %
3102. 29 .00	- -	Other	1 %
	-	Ammonium nitrate, whether or not in aqueous solution :	
3102. 30 .10	- - -	Dry	1 %
3102. 30 .20	- - -	In aqueous solution	10 %
3102. 40 .00	-	Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilizing substances	1 %
3102. 50 .00	-	Sodium nitrate	1 %
3102. 60 .00	-	Double salts and mixtures of calcium nitrate and ammonium nitrate	1 %
3102. 80 .00	-	Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	1 %
3102. 90 .00	-	Other, including mixtures not specified in the foregoing subheadings	1 %
31.03		MINERAL OR CHEMICAL FERTILIZERS, PHOSPHATIC	
3103. 10 .00	-	Superphosphates	1 %
3103. 90 .00	-	Other	1 %
31.04		MINERAL OR CHEMICAL FERTILIZERS, POTASSIC	
3104. 20 .00	-	Potassium chloride	1 %
3104. 30 .00	-	Potassium sulphate	1 %
3104. 90 .00	-	Other	1 %

31.05		MINERAL OR CHEMICAL FERTILIZERS CONTAINING TWO OR 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	10 %
3105. 20 .00	-	Mineral or chemical fertilizers containing the three fertilizing elements nitrogen, phosphorus and potassium	3 %
3105. 30 .00	-	Diammonium hydrogenorthophosphate (diammonium phosphate)	1 %
3105. 40 .00	-	Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)	3 %
	-	Other mineral or chemical fertilisers containing the two fertilising elements nitrogen and phosphorus :	
3105. 51 .00	- -	Containing nitrates and phosphates	3 %
3105. 59 .00	- -	Other	3 %
3105. 60 .00	-	Mineral or chemical fertilizers containing the two fertilizing elements phosphorus and potassium	3 %
3105. 90 .00	-	Other	5 %

CHAPTER 32

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

NOTES.

1. This Chapter does not cover:
 - (a) Separate chemically defined elements or compounds (except those of heading 32.03 or 32.04. inorganic products of a kind used as luminophores (heading 32.06). glass obtained from fused quartz or other fused silica in the forms provided for in heading 32.07. and also dyes and other colouring matter put up in terms or packings for retail sale. of heading 32.12):
 - (b) Tannates or other tannin derivatives of products of headings 29.36 to 29.39. 29.41 or 35.01 to 35.04; or
 - (c) Mastics of asphalt or other bituminous mastics (heading 27.15).

2. Headings 32.04 includes mixtures of stabilised diazonium salts and couplers for the production of azo dyes.
3. Heading 32.03. 32.04. 32.05 and 32.06 apply also to preparations based on coloring matter (including, in the case of heading 32.06. colouring pigments of heading 25.30 or Chapter 28, metal flakes and metal powders). Of kind used for colouring any material or used as ingredients in the manufacture of colouring preparations. The headings do not apply, however, to pigments dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints. Including enamels (heading 32.12). or to other preparations of heading 32.07. 32.08. 32.09. 32.10, 32.12. 32.13 or 32.15.
4. Heading 32.08 includes solutions (other than collodions) consisting of any of the products specified in headings 39.01 to 39.13 in volatile organic solvents when the weight of the solvent exceeds 50 % of the weight of the solution.
5. The expression "colouring matter" in this Chapter does not include products of a kind used as extenders in oil paints. whether or not they are?also suitable for colouring distempers.
6. The expression "stamping foils" in heading 32.12 applies only to thin sheets of a kind used for printing. for example. Book covers or hat , Bands and consisting of :
 - (a) Metallic powder (including powder of precious metal) or pigment. agglomerated with glue, gelatin or other binder ;or
 - (b) Metal (including precious metal) or pigment. deposited on a supporting sheet of any material.

32.01		TANNING EXTRACTS OF VEGETABLE ORIGIN; TANNINS AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES	
3201. 10 .00	-	Quebracho extract	1 %
3201. 20 .00	-	Wattle extract	1 %
3201. 90 .00	-	Other	1 %
32.02		SYNTHETIC ORGANIC TANNING SUBSTANCES, AND INORGANIC TANNING SUBSTANCES; TANNING PREPARATIONS, WHETHER OR NOT CONTAINING NATURAL TANNING SUBSTANCES; ENZYMATIC PREPARATIONS FOR PRETANNING	
3202. 10 .00	-	Synthetic organic tanning substances	1 %
3202. 90 .00	-	Other	1 %
32.03		COLORING 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 COLORING MATTER OF VEGETABLE OR ANIMAL ORIGIN	1 %
32.04		SYNTHETIC ORGANIC COLORING MATTER, WHETHER OR NOT CHEMICALLY DEFINED; PREPARATIONS BASED ON SYNTHETIC ORGANIC COLORING MATTER AS SPECIFIED IN NOTE 3 TO THIS CHAPTER; SYNTHETIC ORGANIC PRODUCTS OF A KIND USED AS FLUORESCENT BRIGHTENING AGENTS OR AS LUMINOPHORES, WHETHER OR NOT CHEMICALLY DEFINED	
	-	Synthetic organic colouring matter and preparations based thereon as specified in Note 3 to this Chapter :	
3204. 11 .00	- -	Disperse dyes and preparations based thereon	1 %
3204. 12 .00	- -	Acid dyes, whether or not premetallized, and preparations based thereon; mordant dyes and preparations based thereon	1 %
3204. 13 .00	- -	Basic dyes and preparations based thereon	1 %

3204. 14 .00	- -	Direct dyes and preparations based thereon	1 %
3204. 15 .00	- -	Vat dyes (including those usable in that state as pigments) and preparations based thereon	1 %
3204. 16 .00	- -	Reactive dyes and preparations based thereon	1 %
3204. 17 .00	- -	Pigments and preparations based thereon	1 %
3204. 19 .00	- -	Other, including mixtures of coloring matter of two or more of the subheadings - - Nos. 3204.11.00 to 3204.19.00	1 %
3204. 20 .00	-	Synthetic organic products of a kind used as fluorescent brightening agents	1 %
3204. 90 .00	-	Other	1 %

32.05 COLOR LAKES; PREPARATIONS AS SPECIFIED IN NOTE 3 1 %
TO THIS CHAPTER BASED ON COLOR LAKES
Note: refer to additional note No 2 of this chapter

32.06 OTHER COLORING MATTER; PREPARATIONS AS
SPECIFIED IN NOTE 3 TO THIS CHAPTER, OTHER THAN
THOSE OF HEADING NO. 3203, 3204 OR 3205; 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 weight	1 %
3206. 19 .00	- -	Other	1 %
3206. 20 .00	-	Pigments and preparations based on chromium compounds	1 %
	-	Other colouring matter and other preparations :	
3206. 41 .00	- -	Ultramarine and preparations based thereon	1 %
3206. 42 .00	- -	Lithopone and other pigments and preparations based on zinc sulphide	1 %
3206. 49 .00	- -	Other	1 %
3206. 50 .00	-	Inorganic products of a kind used as luminophores	1 %

32.07 PREPARED PIGMENTS, PREPARED OPACIFIERS AND
PREPARED COLORS, 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 OR
FLAKES

Note: Refer to additional note No 4 of this chapter

3207. 10 .00	-	Prepared pigments, prepared opacifiers, prepared colors and similar preparations	1 %
3207. 20 .00	-	Vitrifiable enamels and glazes, engobes (slips) and similar preparations	1 %
3207. 30 .00	-	Liquid lustres and similar preparations	1 %
3207. 40 .00	-	Glass frit and other glass, in the form of powder, granules or flakes	1 %

32.08 PAINTS AND VARNISHES (INCLUDING ENAMELS AND
LACQUERS) BASED ON SYNTHETIC POLYMERS OR
CHEMICALLY MODIFIED NATURAL POLYMERS, DISPERSED
OR DISSOLVED IN A NON-AQUEOUS MEDIUM; SOLUTIONS
AS DEFINED IN NOTE 4 TO THIS CHAPTER

Note: Refer to additional note No 3 of this chapter

	-	Based on polyesters :	
3208. 10 .10	- - -	Varnishes	5 %
3208. 10 .20	- - - -	Reflecting paint used in manufacturing of solar heater	5 %
3208. 10 .90	- - - -	Other (other than varnishes)	50 %
	-	Based on acrylic or vinyl polymers :	
3208. 20 .10	- - -	Varnishes	5 %
3208. 20 .20	- - - -	Reflecting paint used in manufacturing of solar heater	5 %
3208. 20 .90	- - -	Other	50 %
	-	Other:	
3208. 90 .10	- - -	Varnishes	5 %
3208. 90 .20	- - - -	Reflecting paint used in manufacturing of solar heater	5 %
3208. 90 .90	- - -	Other	50 %

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	
		Note: Refer to additional note No 3 of this chapter	
	-	Based on acrylic or vinyl polymers :	
3209. 10 .10	- - -	Varnishes	5 %
3209. 10 .90	- - -	Other	50 %
	-	Other:	
3209. 90 .10	- - -	Varnishes	5 %
3209. 90 .90	- - -	Other	50 %
32.10		OTHER PAINTS AND VARNISHES (INCLUDING ENAMELS, LACQUERS AND DISTEMPERS); PREPARED WATER PIGMENTS OF A KIND USED FOR FINISHING LEATHER	
		Note: Refer to additional note No 3 of this chapter	
3210. 00 .10	- - -	Varnishes	5 %
3210. 00 .90	- - -	Other	50 %
32.11		PREPARED DRIERS	1 %
32.12		PIGMENTS (INCLUDING METALLIC POWDERS AND FLAKES) DISPERSED IN NON-AQUEOUS MEDIA, IN LIQUID OR IN PASTE FORM, OF A KIND USED IN THE MANUFACTURE OF PAINTS (INCLUDING ENAMELS); STAMPING FOILS; DYES AND OTHER COLORING MATTER PUT UP IN FORMS OR PACKINGS FOR RETAIL SALE	
3212. 10 .00	-	Stamping foils	1 %
	-	Other:	
3212. 90 .10	- - -	Pigments dispersed in non-aqueous media within cans for industrial size prepared for car paints manufacturing	1 %
3212. 90 .90	- - -	Other	50 %

32.13		ARTISTS/' , STUDENTS/' OR SIGNBOARD PAINTERS/' COLORS, MODIFYING TINTS, AMUSEMENT COLORS AND THE LIKE, IN TABLETS, TUBES, JARS, BOTTLES, PANS OR IN SIMILAR FORMS OR PACKINGS	
3213. 10 .00	-	Colors in suitable sets	10 %
3213. 90 .00	-	Other	10 %
32.14		GLAZIERS/' PUTTY, GRAFTING PUTTY, RESIN CEMENTS, CAULKING COMPOUNDS AND OTHER MASTICS; PAINTERS/' FILLINGS; NON-REFRACTORY SURFACING PREPARATIONS FOR FACADES, INDOOR WALLS, FLOORS, CEILINGS OR THE LIKE	
	-	Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings	
3214. 10 .10	- - -	Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics;	1 %
3214. 10 .20	- - -	painters' fillings	5 %
3214. 90 .00	-	Other	1 %
32.15		PRINTING INK, WRITING OR DRAWING INK AND OTHER INKS, WHETHER OR NOT CONCENTRATED OR SOLID	
	-	Printing ink :	
3215. 11 .00	- -	Black	1 %
3215. 19 .00	- -	Other	1 %
	-	Other :	
3215. 90 .10	- - -	Writing ink solid or concentrated	1 %
3215. 90 .90	- - -	Other	5 %

CHAPTER 33

ESSENTIAL OILS AND RESINOIDS; PERFUMERY, COSMETIC OR TOILET PREPARATIONS

NOTES.

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

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 BYPRODUCTS OF THE DETERPENATION OF ESSENTIAL OILS; AQUEOUS DISTILLATES AND AQUEOUS SOLUTIONS OF ESSENTIAL OILS	
	-	Essential oils of citrus fruit :	
3301. 12 .00	- -	Of orange	1 %
3301. 13 .00	- -	Of lemon	1 %
3301. 19 .00	- -	Other	1 %
	-	Essential oils other than those of citrus fruit :	
3301. 24 .00	- -	Of peppermint (<i>Mentha piperita</i>)	1 %
3301. 25 .00	- -	Of other mints	1 %
3301. 29 .00	- -	Other	1 %
3301. 30 .00	-	Resinoids	1 %
3301. 90 .00	-	Other	10 %

33.02		MIXTURES OF ODORIFEROUS SUBSTANCES AND MIXTURES (INCLUDING ALCOHOLIC SOLUTIONS) WITH A BASIS OF ONE OR MORE OF THESE SUBSTANCES, OF A KIND USED AS RAW MATERIALS IN INDUSTRY; OTHER PREPARATIONS BASED ON ODORIFEROUS SUBSTANCES, OF A KIND USED FOR THE MANUFACTURE OF BEVERAGES	
	-	Of a kind used in the food or drink industries	
3302. 10 .10	- - -	Processed alcohol compounds (extracted compounds) with aromatic bases, for use in alcoholic beverages	50 %
		Note: Refer to additional note No 2 of this chapter	
3302. 10 .20	- - -	Non-alcohol compounds (extracted compounds) with aromatic bases, for use in beverages	1 %
3302. 10 .90	- - -	Other	3 %
3302. 90 .00	-	Other	1 %

33.03		PERFUMES AND TOILET WATERS	50 %
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	-	Eye make-up preparations	50 %
3304. 20 .00	-	Eye make-up preparations	50 %
3304. 30 .00	-	Manicure or pedicure preparations	50 %
	-	Other:	
3304. 91 .00	--	Powders, whether or not compressed	50 %
3304. 99 .00	--	Other	50 %
33.05		PREPARATIONS FOR USE ON THE HAIR	
3305. 10 .00	-	Shampoos	50 %
3305. 20 .00	-	Preparations for permanent waving or straightening	50 %
3305. 30 .00	-	Hair lacquers	50 %
3305. 90 .00	-	Other	50 %
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	50 %
3306. 20 .00	-	Yarn used to clean between the teeth (dental floss)	30 %
		Note: Refer to additional note No 3 of this chapter	
3306. 90 .00	-	Other	50 %

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	50 %
3307. 20 .00	-	Personal deodorants and antiperspirants	50 %
3307. 30 .00	-	Perfumed bath salts and other bath preparations	50 %
	-	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	50 %
3307. 49 .00	- -	Other	50 %
	-	Other:	
3307. 90 .10	- - -	Contact lens solution	50 %
3307. 90 .90	- - -	Other	50 %

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.).

34.01		SOAP; ORGANIC SURFACE-ACTIVE PRODUCTS AND PREPARATIONS FOR USE AS SOAP, IN THE FORM OF BARS, CAKES OR MOLDED PIECES OR SHAPES, 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, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent :	
3401. 11 .00	- -	For toilet use (including medicated products) :	50 %
3401. 19 .00	- -	Other:	50 %
3401. 20 .00	-	Soap in other forms	50 %
3401. 30 .00	-	Organic surface-active products and preparations for washing the skin, in the form or liquid or cream and put up for retail sale, whether or not containing soap	50 %

Note: Amendment of the system of 2002 .previosly was in heading 3402.20.00

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 NO. 3401	
	-	Organic surface-active agents, whether or not put up for retail sale :	
3402. 11 .00	- -	Anionic	1 %
3402. 12 .00	- -	Cationic	1 %
3402. 13 .00	- -	Non-ionic	1 %
3402. 19 .00	- -	Other	1 %
3402. 20 .00	-	Preparations put up for retail sale	50 %
	-	Other:	
3402. 90 .10	- - -	organic surface active preparations(tensio-actifs)	1 %
3402. 90 .20	- - -	Laundry detergents	50 %
	- - -	Washing preparation and cleaning preparations;or for removing fats:	
3402. 90 .31	- - - -	Based on alkalines,caustic soda,solvants and emulsions in packages of net weight 20 KG and more	3 %
3402. 90 .39	- - - -	Other	50 %

34.03		LUBRICATING PREPARATIONS (INCLUDING CUTTING-OIL PREPARATIONS, BOLT OR NUT RELEASE PREPARATIONS, ANTI-RUST OR ANTI-CORROSION PREPARATIONS AND MOLD 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 OBTAINED FROM BITUMINOUS MATERIALS	
	-	Containing petroleum oils or oils obtained from bituminous minerals:	
3403. 11 .00	- -	Preparations for the treatment of textile materials, leather, furskins or other materials	3 %
3403. 19 .00	- -	Other:	15 %
	-	Other:	
3403. 91 .00	- -	Preparations for the treatment of textile materials, leather, furskins or other materials	3 %
3403. 99 .00	- -	Other	15 %
34.04		ARTIFICIAL WAXES AND PREPARED WAXES:	
3404. 20 .00	-	Of poly (oxyethylene) (polyethylene glycol)	1 %
3404. 90 .00	-	Other:	1 %
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 NO. 3404:	
3405. 10 .00	-	Polishes, creams and similar preparations for footwear or leather	50 %

3405. 20 .00	-	Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork	50 %
3405. 30 .00	-	Polishes and similar preparations for coachwork, other than metal polishes	50 %
3405. 40 .00	-	Scouring pastes and powders and other scouring preparations	50 %
3405. 90 .00	-	Other:	50 %
 34.06		 CANDLES, TAPERS AND THE LIKE	 50 %
 34.07		 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)	 10 %

CHAPTER 35

ALBUMINOIDAL SUBSTANCES; MODIFIED STARCHES; GLUES; ENZYMES

NOTES.

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

2. For the purposes of heading 35.05, the term "dextrins" means starch degradation products with a reducing sugar content, expressed as dextrose on the dry substance, not exceeding 10 %, Such products with a reducing sugar content exceeding 10 % fall in heading 17.02.

Additional notes.

1. Reduced duty should be applied as per terms and reservations defined by customs directorate.

35.01		CASEIN, CASEINATES AND OTHER CASEIN DERIVATIVES; CASEIN GLUES	
3501. 10 .00	-	Casein	1 %
3501. 90 .00	-	Other	1 %
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	1 %
3502. 19 .00	- -	Other	1 %
3502. 20 .00	-	Milk albumin, including concentrates of two or more whey proteins	1 %
3502. 90 .00	-	Other	1 %
35.03		GELATIN (INCLUDING GELATIN IN RECTANGULAR (INCLUDING SQUARE) SHEETS, WHETHER OR NOT SURFACE-WORKED OR COLORED) AND GELATIN DERIVATIVES; ISINGLASS; OTHER GLUES OF ANIMAL ORIGIN, EXCLUDING CASEIN GLUES OF HEADING NO. 3501	3 %
35.04		PEPTONES AND THEIR DERIVATIVES; OTHER PROTEIN SUBSTANCES AND THEIR DERIVATIVES, NOT ELSEWHERE SPECIFIED OR INCLUDED; HIDE POWDER, WHETHER OR NOT CHROMED:	1 %

35.05		DEXTRINS AND OTHER MODIFIED STARCHES (FOR EXAMPLE, PREGELATINIZED OR ESTERIFIED STARCHES); GLUES BASED ON STARCHES, OR ON DEXTRINS OR OTHER MODIFIED STARCHES	
3505. 10 .00	-	Dextrins and other modified starches:	1 %
3505. 20 .00	-	Glues	1 %
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	10 %
	-	Other:	
	- -	Adhesives based on polymers of headings 39.01 to 39.13 or on rubber:	
3506. 91 .10	- - -	For industrial use	1 %
3506. 91 .90	- - -	Other	30 %
3506. 99 .00	- -	Other	30 %
35.07		ENZYMES; PREPARED ENZYMES NOT ELSEWHERE SPECIFIED OR INCLUDED:	
3507. 10 .00	-	Rennet and concentrates thereof	1 %
3507. 90 .00	-	Other	1 %

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 cm³; and
 - (c) Resin torches, firelighters and the like.

Note: production subject to restriction

36.01		PROPELLENT POWDERS	5 %
		Note: production subject to restriction!	
36.02		PREPARED EXPLOSIVES, OTHER THAN PROPELLENT POWDERS	10 %
36.03		SAFETY FUSES; DETONATING FUSES; PERCUSSION OR DETONATING CAPS; IGNITERS; ELECTRIC DETONATORS:	10 %
36.04		FIREWORKS, SIGNALLING FLARES, RAIN ROCKETS, FOG SIGNALS, AND OTHER PYROTECHNIC ARTICLES:	
3604. 10 .00	-	Fireworks	50 %
3604. 90 .00	-	Other	50 %
36.05		MATCHES, OTHER THAN PYROTECHNIC ARTICLES OF HEADING NO. 3604:	50 %
36.06		FERRO-CERIUM AND OTHER PYROPHORIC ALLOYS IN ALL FORMS; ARTICLES OF COMBUSTIBLE MATERIALS AS SPECIFIED IN NOTE 2 TO THIS CHAPTER:	
3606. 10 .00	-	Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette lighters or similar lighters and of a capacity not exceeding 300 cm ³	50 %
3606. 90 .00	-	Other	50 %

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.

Additional notes.

1. Reduced duty should be applied as per terms and reservations defined by customs directorate.

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	3 %
3701. 20 .00	-	Instant print film	30 %
3701. 30 .00	-	Other plates and film, with any side exceeding 255 mm	10 %
	-	Other:	
3701. 91 .00	--	For colour photography (polychrome)	20 %
3701. 99 .00	--	Other	10 %

37.02		PHOTOGRAPHIC FILMS 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	1 %
	-	Other film, without perforations, of a width not exceeding 105 mm :	
3702. 31 .00	--	For colour photography (polychrome)	10 %
3702. 32 .00	--	Other, with silver halide emulsion	15 %
3702. 39 .00	--	Other	15 %
	-	Other film, without perforations, of a width exceeding 105 mm :	
3702. 41 .00	--	Of a width exceeding 610 mm and of a length exceeding 200 m, for color photography (polychrome)	10 %
3702. 42 .00	--	Of a width exceeding 610 mm and of a length exceeding 200 m, other than for color photography	10 %
3702. 43 .00	--	Of a width exceeding 610 mm and of a length not exceeding 200 m	10 %
3702. 44 .00	--	Of a width exceeding 105 mm but not exceeding 610 mm	10 %
	-	Other film, for colour photography (polychrome) :	
3702. 51 .00	--	Of a width not exceeding 16 mm and of a length not exceeding 14 m	10 %
3702. 52 .00	--	Of a width not exceeding 16 mm and of a length exceeding 14 m	10 %
3702. 53 .00	--	Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides	10 %

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	10 %
3702. 55 .00	- -	Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m	10 %
3702. 56 .00	- -	Of a width exceeding 35 mm	10 %
	-	Other:	
3702. 91 .00	- -	Of a width not exceeding 16 mm	10 %
3702. 93 .00	- -	Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m	10 %
3702. 94 .00	- -	Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m	10 %
3702. 95 .00	- -	Of a width exceeding 35 mm	10 %
37.03		PHOTOGRAPHIC PAPER, PAPERBOARD AND TEXTILES, SENSITIZED, UNEXPOSED:	
3703. 10 .00	-	In rolls of a width exceeding 610 mm	10 %
3703. 20 .00	-	Other, for colour photography (polychrome)	10 %
3703. 90 .00	-	Other	10 %
37.04		PHOTOGRAPHIC PLATES, FILM, PAPER, PAPERBOARD AND TEXTILES, EXPOSED BUT NOT DEVELOPED	10 %
37.05		PHOTOGRAPHIC PLATES AND FILM, EXPOSED AND DEVELOPED, OTHER THAN CINEMATOGRAPHIC FILM	
3705. 10 .00	-	For offset reproduction	10 %
3705. 90 .00	-	Other	10 %
37.06		CINEMATOGRAPHIC FILM, EXPOSED AND DEVELOPED, WHETHER OR NOT INCORPORATING SOUND TRACK OR CONSISTING ONLY OF SOUND TRACK	
3706. 10 .00	-	Of a width of 35 mm or more	20 %
3706. 90 .00	-	Other	20 %

37.07		CHEMICAL PREPARATIONS FOR PHOTOGRAPHIC USES (OTHER THAN VARNISHES, GLUES, ADHESIVES AND SIMILAR PREPARATIONS); UNMIXED PRODUCTS FOR PHOTOGRAPHIC USES, PUT UP IN MEASURED PORTIONS OR PUT UP FOR RETAIL SALE IN A FORM READY FOR USE	
3707. 10 .00	-	Sensitizing emulsions	10 %
3707. 90 .00	-	Other	10 %

CHAPTER 38

MISCELLANEOUS CHEMICAL PRODUCTS

NOTES.

1. This Chapter does not cover:
 - (a) Separate chemically defined elements or compounds with the exception of the following:
 - (1) Artificial graphite (heading 38.01);
 - (2) Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up as described in heading 38.08;
 - (3) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades (heading 38.13);
 - (4) Certified reference materials specified in Note 2 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 38.22, the expression "certified reference materials" means reference materials which are accompanied by a certificate which indicates the values of the certified properties, the methods used to determine these values and the degree of certainty associated with each value and which are suitable for analytical, calibrating or referencing purposes.
- (B) With the exception of the products of Chapter 28 or 29, for the classification of certified reference materials, heading 38.22 shall take precedence over any other heading in the Nomenclature.

3. Heading 38.24 includes the following goods which are not to be classified in any other heading of the Nomenclature:
- (a) Cultured crystals (other than optical elements) weighing not less than 2.5 g each, of magnesium oxide or of the halides of the alkali or alkaline-earth metals;
 - (b) Fusel oil; Dippel's oil;
 - (c) Ink removers put up in packings for retail sale;
 - (d) Stencil correctors and other correcting fluids put up in packings for retail sale; and
 - (e) Ceramic firing testers, fusible (for example, Seger cones).
4. Throughout the Nomenclature, "municipal waste" means waste of a kind collected from households, hotels, restaurants, hospitals, shops, offices, etc., road and pavement sweepings, as well as construction and demolition waste.

Municipal waste generally contains a large variety of materials such as plastics, rubber, wood, paper, textiles, glass, metals, food materials, broken furniture and other damaged or discarded articles. The term "municipal waste", however, does not cover:

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

- (b) Industrial waste;
 - (c) Waste pharmaceuticals, as defined in Note 4 (k) to Chapter 30; or
 - (d) Clinical waste, as defined in Note 6 (a) 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 fertiliser 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 Notes.

1. Subheading 3808.50 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); chlordimeform (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 and 3825.49, "waste organic solvents" are wastes containing mainly organic solvents, not fit for further use as presented as primary products, whether or not intended for recovery of the solvents.

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	1 %
3801. 20 .00	-	Colloidal or semi-colloidal graphite	1 %
3801. 30 .00	-	Carbonaceous pastes for electrodes and similar pastes for furnace linings	1 %
3801. 90 .00	-	Other	1 %
38.02		ACTIVATED CARBON; ACTIVATED NATURAL MINERAL PRODUCTS; ANIMAL BLACK, INCLUDING SPENT ANIMAL BLACK	
3802. 10 .00	-	Activated carbon	1 %
3802. 90 .00	-	Other	1 %
38.03		TALL OIL, WHETHER OR NOT REFINED	5 %
38.04		RESIDUAL LYES FROM THE MANUFACTURE OF cellulose PULP, WHETHER OR NOT CONCENTRATED, DESUGARED OR CHEMICALLY TREATED, INCLUDING LIGNIN SULPHONATES, BUT EXCLUDING TALL OIL OF HEADING NO. 3803	1 %
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 PARACYMENE; PINE OIL CONTAINING ALPHA-TERPINEOL AS THE MAIN CONSTITUENT	
3805. 10 .00	-	Gum, wood or sulphate turpentine oils	1 %
3805. 90 .00	-	Other	1 %

38.06		ROSIN AND RESIN ACIDS, AND DERIVATIVES THEREOF; ROSIN SPIRIT AND ROSIN OILS; RUN GUMS	
3806. 10 .00	-	Rosin and resin acids	1 %
3806. 20 .00	-	Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts	1 %
3806. 30 .00	-	Ester gums	1 %
3806. 90 .00	-	Other	1 %
38.07		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	
3807. 00 .10	- - -	Methanol (raw alcohol extracted from wood), except pure methanol listed in subheading No. 2905.11	1 %
3807. 00 .90	- - -	Other	10 %
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	
	-	Goods specified in Subheading Note 1 to this Chapter	
3808. 50 .10	- - -	Intermediate preparations used in manufacturing insecticides, fungicides, herbicides or disinfectants and other industries	1 %
3808. 50 .20	- - -	For agriculture or veterinary	5 %
3808. 50 .90	- - -	Other	50 %
	-	Other:	
	- -	Insecticides :	
3808. 91 .10	- - -	Products specialized for agricultural or veterinary uses	5 %
3808. 91 .90	- - -	Other	50 %
	- -	Fungicides :	
3808. 92 .10	- - -	Products specialized for agricultural or veterinary uses	5 %
3808. 92 .20	- - -	For industrial use	1 %

3808. 92 .90	- - -	Other:	50 %
	- -	Herbicides, anti-sprouting products and plant-growth regulators :	
3808. 93 .10	- - -	Products specialized for agricultural or veterinary uses	5 %
3808. 93 .90	- - -	Other	50 %
	- -	Disinfectants :	
3808. 94 .10	- - -	Products specialized for agricultural or veterinary uses	10 %
3808. 94 .90	- - -	Other	50 %
	- -	Other:	
3808. 99 .10	- - -	Intermediate preparations used in manufacturing insecticides, fungicides, herbicides or disinfectants	1 %
3808. 99 .20	- - -	Similar products, put up in forms or packings for retail sale, or similar articles such as ;sulphur-treated bands, wicks and candles and fly-paper	50 %
3808. 99 .30	- - -	pheromones	5 %
3808. 99 .90	- - -	Other	50 %

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	1 %
	-	Other:	
3809. 91 .00	- -	Of a kind used in the textile or like industries	1 %
3809. 92 .00	- -	Of a kind used in the paper or like industries	1 %
3809. 93 .00	- -	Of a kind used in the leather or like industries	1 %

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

3810. 10 .00	-	Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials	1 %
3810. 90 .00	-	Other	1 %

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 :	
		Note: these preparations are included in heading 2710 when contain petroleum oils or bituminous mineral oils 70 % or more	
3811. 11 .00	- -	Based on lead compounds	10 %
3811. 19 .00	- -	Other	10 %
	-	Additives for lubricating oils :	
3811. 21 .00	- -	Containing petroleum oils or oils obtained from bituminous minerals	1 %
3811. 29 .00	- -	Other	1 %
3811. 90 .00	-	Other	10 %
38.12		PREPARED RUBBER ACCELERATORS; COMPOUND PLASTICIZERS FOR RUBBER OR PLASTICS, NOT ELSEWHERE SPECIFIED OR INCLUDED; ANTI-OXIDIZING PREPARATIONS AND OTHER COMPOUND STABILIZERS FOR RUBBER OR PLASTICS:	
3812. 10 .00	-	Prepared rubber accelerators	1 %
3812. 20 .00	-	Compound plasticisers for rubber or plastics	1 %
3812. 30 .00	-	Anti-oxidising preparations and other compound stabilisers for rubber or plastics	1 %
38.13		PREPARATIONS AND CHARGES FOR FIRE- EXTINGUISHERS; CHARGED FIRE-EXTINGUISHING GRENADES	5 %
38.14		ORGANIC COMPOSITE SOLVENTS AND THINNERS, NOT ELSEWHERE SPECIFIED OF INCLUDED; PREPARED PAINT OR VARNISH REMOVERS:	
3814. 00 .10	- - -	Not put up for retail sale,with net weight 50 kg or more	3 %
3814. 00 .90	- - -	Other	10 %

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	1 %
3815. 12 .00	- -	With precious metal or precious metal compounds as the active substance	1 %
3815. 19 .00	- -	Other	1 %
3815. 90 .00	-	Other	1 %
38.16		REFRACTORY CEMENTS, MORTARS, CONCRETES AND SIMILAR COMPOSITIONS, OTHER THAN PRODUCTS OF HEADING NO. 3801:	3 %
38.17		MIXED ALKYL BENZENES AND MIXED ALKYL NAPHTHALENES, OTHER THAN THOSE OF HEADING NO. 2707 OR 2902:	1 %
38.18		CHEMICAL ELEMENTS DOPED FOR USE IN ELECTRONICS, IN THE FORM OF DISCS, WAFERS OR SIMILAR FORMS; CHEMICAL COMPOUNDS DOPED FOR USE IN ELECTRONICS Note: these preparations are included in heading 2710 when contain petroleum oils or bituminous mineral oils 70 % or more	1 %
38.19		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	
3819. 00 .10	- - -	for industrial use	3 %
3819. 00 .90	- - -	Other	20 %

38.20	ANTI-FREEZING PREPARATIONS AND PREPARED DE-ICING FLUIDS	10 %
38.21	PREPARED CULTURE MEDIA FOR DEVELOPMENT OF MICRO-ORGANISMS	1 %
38.22	DIAGNOSTIC OR LABORATORY REAGENTS ON A BACKING AND PREPARED DIAGNOSTIC OR LABORATORY REAGENTS, WHETHER OR NOT ON A BACKING, OTHER THAN THOSE OF HEADING 3002 OR 3006; CERTIFIED REFERENCE MATERIALS.	5 %
38.23	INDUSTRIAL MONOCARBOXYLIC FATTY ACIDS; ACID OILS FROM REFINING; INDUSTRIAL FATTY ALCOHOLS	
	- Industrial monocarboxylic fatty acids; acid oils from refining :	
3823. 11 .00	- - Stearic acid	1 %
3823. 12 .00	- - Oleic acid	1 %
3823. 13 .00	- - Tall oil fatty acids	1 %
3823. 19 .00	- - Other	1 %
3823. 70 .00	- Industrial fatty alcohols	1 %
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	3 %
3824. 30 .00	- Non-agglomerated metal carbides mixed together or with metallic binders	3 %
3824. 40 .00	- Prepared additives for cements, mortars or concretes	3 %
3824. 50 .00	- Non-refractory mortars and concretes	3 %
3824. 60 .00	- Sorbitol other than that of subheading No. 2905.44	1 %
	- Mixtures containing halogenated derivatives of methane, ethane or propane :	
	- - Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs)	

3824. 71 .10	- - -	Containing perhalogenated derivatives of acyclic hydrocarbons Containing two or more different halogens	1 %
3824. 71 .90	- - -	Other	5 %
	- -	Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes	
3824. 72 .10	- - -	Containing perhalogenated derivatives of acyclic hydrocarbons Containing two or more different halogens	1 %
3824. 72 .90	- - -	Other	5 %
	- -	Containing hydrobromofluorocarbons (HBFCs)	
3824. 73 .10	- - -	Containing perhalogenated derivatives of acyclic hydrocarbons Containing two or more different halogens	1 %
3824. 73 .90	- - -	Other	5 %
3824. 74 .00	- -	Containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs)	5 %
3824. 75 .00	- -	Containing carbon tetrachloride	5 %
3824. 76 .00	- -	Containing 1,1,1-trichloroethane (methyl chloroform)	5 %
	- -	Containing bromomethane (methyl bromide) or bromochloromethanedibromotetrafluoroethanes	
3824. 77 .10	- - -	Containing perhalogenated derivatives of acyclic hydrocarbons Containing two or more different halogens	1 %
3824. 77 .90	- - -	Other	5 %
	- -	Containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs)	
3824. 78 .10	- - -	Containing perhalogenated derivatives of acyclic hydrocarbons Containing two or more different halogens	1 %
3824. 78 .90	- - -	Other	5 %
	- -	Other:	
3824. 79 .10	- - -	Containing perhalogenated derivatives of acyclic hydrocarbons Containing two or more different halogens	1 %
3824. 79 .90	- - -	Other	5 %
	-	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)	5 %
3824. 82 .00	- -	Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	5 %

Note: refer to note 5 of this chapter

3824. 83 .00	- -	Containing tris(2,3-dibromopropyl) phosphate	5 %
	-	Other:	
3824. 90 .10	- - -	preparations of heading 3303 to 3307 not put up for retail and not comply with conditions of note 3 of chapter 33	30 %
3824. 90 .20	- - -	Other for industrial use	1 %
		Note: refer to note 5 of this chapter	
3824. 90 .90	- - -	Other	5 %

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	50 %
3825. 20 .00	-	Sewage sludge	50 %
3825. 30 .00	-	Clinical waste	50 %
	-	Waste organic solvents:	
3825. 41 .00	- -	Halogenated	30 %
3825. 49 .00	- -	Other	30 %
3825. 50 .00	-	Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids	30 %
	-	Other wastes from chemical or allied industries:	
3825. 61 .00	- -	Mainly containing organic constituents	50 %
3825. 69 .00	- -	Other	50 %
3825. 90 .00	-	Other	50 %

SECTION VII

PLASTICS AND ARTICLES THEREOF; RUBBER AND ARTICLES THEREOF

NOTES.

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

CHAPTER 39

PLASTICS AND ARTICLES THEREOF

NOTES.

1. Throughout the Nomenclature the expression "plastics" means those materials of headings 39.01 to 39.14 which are or have been capable, either at the moment of 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 38.19);
- (k) Diagnostic or laboratory reagents on a backing of plastics (heading 38.22);
- (l) Synthetic rubber, as defined for the purposes of Chapter 40, or articles thereof;
- (m) Saddlery or harness (heading 42.01) or trunks, suitcases, handbags or other containers of heading 42.02;
- (n) Plaits, wickerwork or other articles of Chapter 46;
- (o) Wall coverings of heading 48.14;

- (p) Goods of Section XI (textiles and textile articles);
- (q) Articles of Section XII (for example, footwear, headgear, umbrellas, sun umbrellas, walking-sticks, whips, riding-crops or parts thereof);
- (r) Imitation jewellery of heading 71.17;
- (s) Articles of Section XVI (machines and mechanical or electrical appliances);
- (t) Parts of aircraft or vehicles of Section XVII;
- (u) Articles of Chapter 90 (for example, optical elements, spectacle frames, drawing instruments);
- (v) Articles of Chapter 91 (for example, clock or watch cases);
- (w) Articles of Chapter 92 (for example, musical instruments or parts thereof);
- (x) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, illuminated signs, prefabricated buildings);
- (y) Articles of Chapter 95 (for example, toys, games, sports requisites); or
- (z) Articles of Chapter 96 (for example, brushes, buttons, slide fasteners, combs, mouthpieces or stems for smoking pipes, cigarette-holders or the like, parts of vacuum flasks or the like, pens, propelling pencils).

3. Headings 39.01 to 39.11 apply only to goods of a kind produced by chemical synthesis, falling in the following categories:
- (a) Liquid synthetic polyolefins of which less than 60 % by volume distils at 300 °C, after conversion to 1,013 millibars when a reduced-pressure distillation method is used (headings 39.01 and 39.02);
 - (b) Resins, not highly polymerised, of the coumarone-indene type (heading 39.11);
 - (c) Other synthetic polymers with an average of at least 5 monomer units;
 - (d) Silicones (heading 39.10);
 - (e) Resols (heading 39.09) and other prepolymers.
4. The expression “copolymers” covers all polymers in which no single monomer unit contributes 95 % or more by weight to the total polymer content.

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

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

5. Chemically modified polymers, that is those in which only appendages to the main polymer chain have been changed by chemical reaction, are to be classified in the heading appropriate to the unmodified polymer. This provision does not apply to graft copolymers.
6. In headings 39.01 to 39.14, the expression “primary forms” applies only to the following forms:
 - (a) Liquids and pastes, including dispersions (emulsions and suspensions) and solutions;
 - (b) Blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.
7. Heading 39.15 does not apply to waste, parings and scrap of a single thermoplastic material, transformed into primary forms (headings 39.01 to 39.14).
8. For the purposes of heading 39.17, the expression "tubes, pipes and hoses" means hollow products, whether semi-manufactures or finished products, of a kind generally used for conveying, conducting or distributing gases or liquids (for example, ribbed garden hose, perforated tubes). This expression also includes sausage casings and other lay-flat tubing. However, except for the last-mentioned, those having an internal cross-section other than round, oval, rectangular (in which the length does not exceed 1.5 times the width) or in the shape of a regular polygon are not to be regarded as tubes, pipes and hoses but as profile shapes.

9. For the purposes of heading 39.18, the expression "wall or ceiling coverings of plastics" applies to products in rolls, of a width not less than 45 cm, suitable for wall or ceiling decoration, consisting of plastics fixed permanently on a backing of any material other than paper, the layer of plastics (on the face side) being grained, embossed, coloured, design-printed or otherwise decorated.
10. In headings 39.20 and 39.21, the expression "plates, sheets, film, foil and strip" applies only to plates, sheets, film, foil and strip (other than those of Chapter 54) and to blocks of regular geometric shape, whether or not printed or otherwise surface-worked, uncut or cut into rectangles (including squares) but not further worked (even if when so cut they become articles ready for use).
11. Heading 39.25 applies only to the following articles, not being products covered by any of the earlier headings of sub-Chapter II:
 - (a) Reservoirs, tanks (including septic tanks), vats and similar containers, of a capacity exceeding 300 l;
 - (b) Structural elements used, for example, in floors, walls or partitions, ceilings or roofs;
 - (c) Gutters and fittings therefor;
 - (d) Doors, windows and their frames and thresholds for doors;
 - (e) Balconies, balustrades, fencing, gates and similar barriers;

- (f) Shutters, blinds (including Venetian blinds) and similar articles and parts and fittings thereof;
- (g) Large-scale shelving for assembly and permanent installation, for example, in shops, workshops, warehouses;
- (h) Ornamental architectural features, for example, flutings, cupolas, dovecotes; and
- (ij) Fittings and mountings intended for permanent installation in or on doors, windows, staircases, walls or other parts of buildings, for example, knobs, handles, hooks, brackets, towel rails, switch-plates and other protective plates.

Subheading 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, 3903.20, 3903.30 and 3904.30 are to be classified in those subheadings, provided that the comonomer units of the named copolymers contribute 95 % or more by weight of the total polymer content.

- (3) Chemically modified polymers are to be classified in the subheading named "Other", provided that the chemically modified polymers are not more specifically covered by another subheading.
 - (4) Polymers not meeting (1), (2) or (3) above, are to be classified in the subheading, among the remaining subheadings in the series, covering polymers of that monomer unit which predominates by weight over every other single comonomer unit. For this purpose, constituent monomer units of polymers falling in the same subheading shall be taken together. Only the constituent comonomer units of the polymers in the series of subheadings under consideration are to be compared.
- (b) Where there is no subheading named "Other" in the same series:
- (1) Polymers are to be classified in the subheading covering polymers of that monomer unit which predominates by weight over every other single comonomer unit. For this purpose, constituent monomer units of polymers falling in the same subheading shall be taken together. Only the constituent comonomer units of the polymers in the series under consideration are to be compared.
 - (2) Chemically modified polymers are to be classified in the subheading appropriate to the unmodified polymer.
Polymer blends are to be classified in the same subheading as polymers of the same monomer units in the same proportions.

2. For the purposes of subheading 3920.43, the term “plasticisers” includes secondary plasticisers.

I-PRIMARY FORMS

39.01		POLYMERS OF ETHYLENE, IN PRIMARY FORMS:	
3901. 10 .00	-	Polyethylene having a specific gravity of less than 0.94	1 %
3901. 20 .00	-	Polyethylene having a specific gravity of 0.94 or more	1 %
3901. 30 .00	-	Ethylene copolymers and vinyl acetates	1 %
3901. 90 .00	-	Other	1 %
 39.02		 POLYMERS OF PROPYLENE OR OF OTHER OLEFINS, IN PRIMARY FORMS	
3902. 10 .00	-	Polypropylene	1 %
3902. 20 .00	-	Polyisobutylene	1 %
3902. 30 .00	-	Propylene copolymers	1 %
3902. 90 .00	-	Other	1 %
 39.03		 POLYMERS OF STYRENE, IN PRIMARY FORMS	
	-	Polystyrene :	
3903. 11 .00	- -	Expansible	1 %
3903. 19 .00	- -	Other	1 %
3903. 20 .00	-	Styrene-acrylonitrile (SAN) copolymers	1 %
3903. 30 .00	-	Acrylonitrile-butadiene-styrene (ABS) copolymers	1 %
3903. 90 .00	-	Other	1 %
 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	1 %
	-	Other poly(vinyl chloride) :	
3904. 21 .00	- -	Non-plasticised	1 %
3904. 22 .00	- -	Plasticized	1 %
3904. 30 .00	-	Vinyl chloride-vinyl acetate copolymers	1 %
3904. 40 .00	-	Other vinyl chloride copolymers	1 %
3904. 50 .00	-	Vinylidene chloride polymers	1 %
	-	Fluoro-polymers :	
3904. 61 .00	- -	Polytetrafluoroethylene	1 %

3904. 69 .00	- -	Other	1 %
3904. 90 .00	-	Other:	1 %

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	10 %
3905. 19 .00	- -	Other	1 %
	-	Vinyl acetate copolymers :	
3905. 21 .00	- -	In aqueous dispersion	10 %
3905. 29 .00	- -	Other	1 %
3905. 30 .00	-	Poly(vinyl alcohol), whether or not containing unhydrolysed acetate groups	1 %
	-	Other:	
3905. 91 .00	- -	Copolymers	1 %
3905. 99 .00	- -	Other:	1 %

39.06 ACRYLIC POLYMERS IN PRIMARY FORMS.

3906. 10 .00	-	Poly(methyl methacrylate)	1 %
3906. 90 .00	-	Other	1 %

39.07 POLYACETALS, OTHER POLYETHERS AND EPOXIDE RESINS, IN PRIMARY FORMS; POLYCARBONATES, ALKYD RESINS, POLYALLYL ESTERS AND OTHER POLYESTERS, IN PRIMARY FORMS.

3907. 10 .00	-	Polyacetals	1 %
3907. 20 .00	-	Other polyethers	1 %
3907. 30 .00	-	Epoxide resins	1 %
3907. 40 .00	-	Polycarbonates	1 %
3907. 50 .00	-	Alkyd resins	1 %
3907. 60 .00	-	Poly(ethylene terephthalate)	1 %
3907. 70 .00	-	Poly(lactic acid)	1 %
	-	Other polyesters:	
3907. 91 .00	- -	Unsaturated	1 %
3907. 99 .00	- -	Other	1 %

39.08		POLYAMIDES IN PRIMARY FORMS:	
3908. 10 .00	-	Polyamide-6, -11, -12, -6,6, -6,9,-6,10 or -6,12	1 %
3908. 90 .00	-	Other	1 %
39.09		AMINO-RESINS, PHENOLIC RESINS AND POLYURETHANES, IN PRIMARY FORMS.	
3909. 10 .00	-	Urea resins; thiourea resins	1 %
3909. 20 .00	-	Melamine resins	1 %
3909. 30 .00	-	Other amino-resins	1 %
3909. 40 .00	-	Phenolic resins	1 %
3909. 50 .00	-	Polyurethanes	1 %
39.10		SILICONES IN PRIMARY FORMS.	1 %
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	1 %
3911. 90 .00	-	Other	1 %
39.12		CELLULOSE AND ITS CHEMICAL DERIVATIVES, NOT ELSEWHERE SPECIFIED OR INCLUDED, IN PRIMARY FORMS.	
	-	Cellulose acetates :	
3912. 11 .00	- -	Non-plasticized	1 %
3912. 12 .00	- -	Plasticized	1 %
	-	Cellulose nitrates (including collodions) :	
3912. 20 .10	- - -	Cellulose nitrate including gun_cotton	1 %
		Note: subject to restriction	
3912. 20 .20	- - -	Cellulose nitrate solution in mixtures of ether and alcohol (collodions)	5 %

3912. 20 .30	- - -	Cellulose nitrate solution in volatile organic solvents, of a percentage not exceeding 50 % of the solution weight, not including cellulose varnish	5 %
3912. 20 .90	- - -	Other	5 %
	-	Cellulose ethers :	
3912. 31 .00	- -	Carboxymethylcellulose and its salts	1 %
3912. 39 .00	- -	Other	1 %
3912. 90 .00	-	Other	1 %

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	1 %
3913. 90 .00	-	Other:	1 %

39.14 ION-EXCHANGERS BASED ON POLYMERS OF HEADINGS NOS. 3901 TO 3913, IN PRIMARY FORMS. 1 %

II- WASTE, PARINGS AND SCRAP, SEMI_MANUFACTURED; ORTICLES.

39.15 WASTE, PARINGS AND SCRAP, OF PLASTICS.

3915. 10 .00	-	Of polymers of ethylene	10 %
3915. 20 .00	-	Of polymers of styrene	10 %
3915. 30 .00	-	Of polymers of vinyl chloride	10 %
3915. 90 .00	-	Of other plastics	10 %

39.16 MONOFILAMENT OF WHICH ANY CROSS-SECTIONAL DIMENSION EXCEEDS 1 MM, RODS, STICKS AND PROFILE SHAPES, WHETHER, OR NOT SURFACE-WORKED BUT NOT OTHERWISE WORKED, OF PLASTICS.

3916. 10 .00	-	Of polymers of ethylene	5 %
3916. 20 .00	-	Of polymers of vinyl chloride	5 %
3916. 90 .00	-	Of other plastics	5 %

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	5 %
	-	Tubes, pipes and hoses, rigid :	
3917. 21 .00	- -	Of polymers of ethylene	10 %
3917. 22 .00	- -	Of polymers of propylene	10 %
3917. 23 .00	- -	Of polymers of vinyl chloride	10 %
3917. 29 .00	- -	Of other plastics	10 %
	-	Other tubes, pipes and hoses :	
3917. 31 .00	- -	Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 Mpa	10 %
3917. 32 .00	- -	Other, not reinforced or otherwise combined with other materials, without fittings	10 %
3917. 33 .00	- -	Other, not reinforced or otherwise combined with other materials, with fittings	10 %
3917. 39 .00	- -	Other	10 %
3917. 40 .00	-	Fittings	10 %

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	20 %
3918. 90 .00	-	Of other plastics	20 %

39.19		SELF-ADHESIVE PLATES, SHEETS, FILM, FOIL, TAPE, STRIP AND OTHER FLAT SHAPES, OF PLASTICS, WHETHER OR NOT IN ROLLS.	
	-	In rolls of a width not exceeding 20 cm	
3919. 10 .10	- - -	Including prints or pictures, without secondary features regarding the primary use Note: refer to note 2 of ssection7	10 %
3919. 10 .90	- - -	Other	3 %
	-	Other:	
3919. 90 .10	- - -	Including prints or pictures, without secondary features regarding the primary use Note: refer to note 2 of ssection7	10 %

3919. 90 .90	- - -	Other:	3 %
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39.20 OTHER PLATES, SHEETS, FILM, FOIL AND STRIP, OF PLASTICS, NONCELLULAR AND NOT REINFORCED, LAMINATED, SUPPORTED OR SIMILARLY COMBINED WITH OTHER MATERIALS.

Note: Amendment of the system of 2002!

3920. 10 .00	-	Of polymers of ethylene	3 %
3920. 20 .00	-	Of polymers of propylene	3 %
3920. 30 .00	-	Of polymers of styrene	3 %
	-	Of polymers of vinyl chloride :	
3920. 43 .00	- -	Containing by weight not less than 6 % of plasticisers	3 %
	- -	Other:	
3920. 49 .10	- - -	Blocks in regular forms as stated in note 10 of this chapter and used as erasers	20 %
3920. 49 .90	- - -	Other	3 %
	-	Of acrylic polymers :	
3920. 51 .00	- -	Of polymethyl methacrylate	3 %
3920. 59 .00	- -	Other	3 %
	-	Of polycarbonates, alkyd resins, polyallyl esters or other polyesters :	
3920. 61 .00	- -	Of polycarbonates	3 %
3920. 62 .00	- -	Of polyethylene terephthalate	3 %
3920. 63 .00	- -	Of unsaturated polyesters	3 %
3920. 69 .00	- -	Of other polyesters	3 %
	-	Of cellulose or its chemical derivatives :	
3920. 71 .00	- -	Of regenerated cellulose	3 %
3920. 73 .00	- -	Of cellulose acetate	3 %
3920. 79 .00	- -	Of other cellulose derivatives	3 %
	-	Of other plastics :	
3920. 91 .00	- -	Of poly(vinyl butyral)	3 %
3920. 92 .00	- -	Of polyamides	3 %
3920. 93 .00	- -	Of amino-resins	3 %
3920. 94 .00	- -	Of phenolic resins	3 %
3920. 99 .00	- -	Of other plastics	3 %

39.21		OTHER PLATES, SHEETS, FILM, FOIL AND STRIP, OF PLASTICS.	
	-	Cellular :	
3921. 11 .00	- -	Of polymers of styrene	5 %
3921. 12 .00	- -	Of polymers of vinyl chloride	5 %
3921. 13 .00	- -	Of polyurethanes	5 %
3921. 14 .00	- -	Of regenerated cellulose	5 %
3921. 19 .00	- -	Of other plastics	5 %
3921. 90 .00	-	Other	5 %
39.22		BATHS, SHOWER-BATHS, 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	50 %
3922. 20 .00	-	Lavatory seats and covers	50 %
3922. 90 .00	-	Other	50 %
39.23		ARTICLES FOR THE CONVEYANCE OR PACKING OF GOODS, OF PLASTICS; STOPPERS, LIDS, CAPS AND OTHER CLOSURES, OF PLASTICS	
3923. 10 .00	-	Boxes, cases, crates and similar articles	7 %
	-	Sacks and bags (including cones) :	
3923. 21 .00	- -	Of polymers of ethylene	7 %
3923. 29 .00	- -	Of other plastics	7 %
	-	Carboys, bottles, flasks and similar articles	
3923. 30 .10	- - -	Bottle used for medical industry	3 %
3923. 30 .90	- - -	Other	7 %
3923. 40 .00	-	Spools, cops, bobbins and similar supports	7 %
3923. 50 .00	-	Stoppers, lids, caps and other closures	3 %
3923. 90 .00	-	Other	7 %

39.24		TABLEWARE, KITCHENWARE, OTHER HOUSEHOLD ARTICLES AND TOILET ARTICLES, OF PLASTICS.	
3924. 10 .00	-	Tableware and kitchenware	50 %
3924. 90 .00	-	Other	50 %
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 liter	30 %
3925. 20 .00	-	Doors, windows and their frames and thresholds for doors	30 %
3925. 30 .00	-	Shutters, blinds (including Venetian blinds) and similar articles and parts thereof	30 %
3925. 90 .00	-	Other	30 %
39.26		OTHER ARTICLES OF PLASTICS AND ARTICLES OF OTHER MATERIALS OF HEADINGS NOS. 3901 TO 3914.	
3926. 10 .00	-	Office or school supplies	20 %
	-	Articles of apparel and clothing accessories (including gloves ,mittens and mitts)	
3926. 20 .10	- - -	Clothing accessories which are needed for industrial production except different kind of gloves above mentioned	3 %
3926. 20 .90	- - -	Other	30 %
3926. 30 .00	-	Fittings for furniture, coachwork or the like	30 %
3926. 40 .00	-	Statuettes and other ornamental articles	50 %
	-	Other:	
3926. 90 .10	- - -	Conveyor or transmission belts with clips or similar articles for fitting ,endless transmission belts	3 %
3926. 90 .20	- - -	Products media not put up for retail and articles as parts used in industry	3 %
3926. 90 .30	- - -	Forming moulds	3 %
3926. 90 .40	- - -	Spare parts	5 %
3926. 90 .50	- - -	Articles for filling and packing processes	5 %
3926. 90 .70	- - -	Beads and spangles	10 %
3926. 90 .80	- - -	Articles for labs and pharmaceutical use of resien	10 %
3926. 90 .90	- - -	Other	50 %

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. ba lata. gutta-percha. guavule, 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 Chapter 90, 92, 94 or 96; or
 - (f) Articles of Chapter 95 (other than sports gloves, mittens and mitts and articles of headings 40.11 to 40.13).
3. In headings 40.01 to 40.03 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 40.04, the expression "waste, parings and scrap" means rubber waste. parings and scrap from the manufacture or working of rubber and rubber goods definitely not usable as such because of cutting-up. wear or other reasons.
- 7 Thread wholly of vulcanised rubber, of which any cross-sectional dimension exceeds 5 mm. is to be classified as strip, rods or profile shapes. of heading 40.08.
- 8 Heading 40.10 includes conveyor or transmission belts or belting of textile fabric impregnated. coated. covered or laminated with rubber or made from textile yarn or cord impregnated. coated, covered or sheathed with rubber.

- 9 In headings 40.01, 40.02, 40.03, 40.05 and 40.08, the 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.

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-vulcanised	1 %
	-	Natural rubber in other forms:	
4001. 21 .00	- -	Smoked sheets	1 %
4001. 22 .00	- -	Technically specified natural rubber (TSNR)	1 %
	- -	Other:	
4001. 29 .10	- - -	In primary	1 %
4001. 29 .90	- - -	Other	5 %
	-	Balata, gutta-percha, guayule, chicle and similar natural gums	
4001. 30 .10	- - -	In primary	1 %
4001. 30 .90	- - -	Other	5 %
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. 4001 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	1 %
	- -	Other:	
4002. 19 .10	- - -	In primary	1 %
4002. 19 .90	- - -	Other	5 %
	-	Butadiene rubber (BR)	
4002. 20 .10	- - -	In primary	1 %
4002. 20 .90	- - -	Other	5 %
	-	Isobutene-isoprene (butyl) rubber (IIR); halo-isobutene-isoprene rubber (CIIR or BIIR) :	
	- -	Isobutene-isoprene (butyl) rubber (IIR)	
4002. 31 .10	- - -	In primary	1 %
4002. 31 .90	- - -	Other	5 %
	- -	Other:	
4002. 39 .10	- - -	In primary	1 %

4002. 39 .90	- - -	Other	5 %
	-	Chloroprene (chlorobutadiene) rubber (CR) :	
4002. 41 .00	- -	Latex	1 %
	- -	Other:	
4002. 49 .10	- - -	In primary forms	1 %
4002. 49 .90	- - -	Other	5 %
	-	Acrylonitrile-butadiene rubber (NBR) :	
4002. 51 .00	- -	Latex	1 %
	- -	Other:	
4002. 59 .10	- - -	In primary forms	1 %
4002. 59 .90	- - -	Other	5 %
	-	Isoprene rubber (IR)	
4002. 60 .10	- - -	In primary forms	1 %
4002. 60 .90	- - -	Other	5 %
	-	Ethylene-propylene-non-conjugated diene rubber (EPDM)	
4002. 70 .10	- - -	In primary forms	1 %
4002. 70 .90	- - -	Other	5 %
		- Mixtures of any product of heading No. 40.01 with any product of this heading:	
4002. 80 .10	- - -	In primary forms	1 %
4002. 80 .90	- - -	Other	5 %
	-	Other:	
4002. 91 .00	- -	Latex	1 %
	- -	Other:	
4002. 99 .10	- - -	In primary forms	1 %
4002. 99 .90	- - -	Other	5 %
 40.03		 RECLAIMED RUBBER IN PRIMARY FORMS OR IN PLATES, SHEETS OR STRIP.	
4003. 00 .10	- - -	In primary forms	5 %
4003. 00 .90	- - -	Other	10 %
 40.04		 WASTE, PARINGS AND SCRAP OF RUBBER (OTHER THAN HARD RUBBER) AND POWDERS AND GRANULES OBTAINED THEREFROM	 20 %

40.05		COMPOUNDED RUBBER, UNVULCANIZED, IN PRIMARY FORMS OR IN PLATES, SHEETS OR STRIP.	
4005. 10 .00	-	Compounded with carbon black or silice	3 %
	-	Solutions; dispersions other than those of subheading No. 4005.10 :	
	- - -	In organic solvent , prepared for use as an adhesive , not including those containing culcanic agents , resins and material specified in heading 35.06	
4005. 20 .11	- - - -	Not put up for retail sale in packages in net weight 25 KG or more	1 %
		Note: Refer to additional note No 1 of this chapter	
4005. 20 .19	- - - -	Other	30 %
4005. 20 .90	- - -	Other	10 %
	-	Other:	
4005. 91 .00	- -	Plates, sheets or strip	5 %
	- -	Other:	
4005. 99 .10	- - -	Articles for industrial use	1 %
4005. 99 .90	- - -	Other	5 %
40.06		OTHER FORMS (FOR EXAMPLE, RODS, TUBES AND PROFILE SHAPES) AND ARTICLES (FOR EXAMPLE, DISCS AND RINGS), OF UNVULCANIZED RUBBER.	
4006. 10 .00	-	"Camel-back" strips for retreading rubber tires	5 %
4006. 90 .00	-	Other	5 %
40.07		VULCANIZED RUBBER THREAD AND CORD.	
4007. 00 .10	- - -	Bare cords, not covered with textiles, with the largest cross-section not exceeding 2 mm	1 %
4007. 00 .90	- - -	Other	5 %
40.08		PLATES, SHEETS, STRIP, RODS AND PROFILE SHAPES, OF VULCANIZED RUBBER OTHER THAN HARD RUBBER.	
	-	Of cellular rubber :	
4008. 11 .00	- -	Plates, sheets and strip	5 %
4008. 19 .00	- -	Other	5 %
	-	Of non-cellular rubber :	
4008. 21 .00	- -	Plates, sheets and strip	5 %
4008. 29 .00	- -	Other	5 %

40.09		TUBES, PIPES AND HOSES, OF VULCANIZED RUBBER OTHER THAN HARD RUBBER, WITH OR WITHOUT THEIR FITTINGS (FOR EXAMPLE, JOINTS, ELBOWS, FLANGES).	
	-	Not reinforced or otherwise combined with other materials:	
4009. 11 .00	- -	Without fittings	5 %
4009. 12 .00	- -	With fittings	5 %
	-	Reinforced or otherwise combined only with metal	
4009. 21 .00	- -	Without fittings	5 %
4009. 22 .00	- -	With fittings	5 %
	-	Reinforced or otherwise combined only with textile materials	
4009. 31 .00	- -	Without fittings	5 %
4009. 32 .00	- -	With fittings	5 %
	-	Reinforced or otherwise combined with other materials, without fittings	
4009. 41 .00	- -	Without fittings	5 %
4009. 42 .00	- -	With fittings	5 %
40.10		CONVEYOR OR TRANSMISSION BELTS OR BELTING, OF VULCANIZED RUBBER.	
	-	Conveyor belts or belting :	
4010. 11 .00	- -	Reinforced only with metal	3 %
4010. 12 .00	- -	Reinforced only with textile materials	3 %
4010. 19 .00	- -	Other	3 %
	-	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	3 %
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	3 %
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	3 %
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	3 %
4010. 35 .00	- -	Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm	3 %

4010. 36 .00	- -	Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm	3 %
4010. 39 .00	- -	Other	3 %

40.11 NEW PNEUMATIC TIRES, OF RUBBER.

4011. 10 .00	-	Of a kind used on motor cars (including station wagons and racing cars)	5 %
4011. 20 .00	-	Of a kind used on buses or trucks	5 %
4011. 30 .00	-	Of a kind used on aircraft	5 %
4011. 40 .00	-	Of a kind used on motorcycles	5 %
4011. 50 .00	-	Of a kind used on bicycles	5 %
	-	Other, having a "herring-bone" or similar tread :	
4011. 61 .00	- -	Of a kind used on agricultural or forestry vehicles and machines	1 %
4011. 62 .00	- -	Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm	1 %
4011. 63 .00	- -	Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	1 %
4011. 69 .00	- -	Other	5 %
	-	Other:	
4011. 92 .00	- -	Of a kind used on agricultural or forestry vehicles and machines	1 %
4011. 93 .00	- -	Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm	1 %
4011. 94 .00	- -	Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	1 %
4011. 99 .00	- -	Other	5 %

40.12 RETREADED OR USED PNEUMATIC TIRES OF RUBBER; SOLID OR CUSHION TIRES, INTERCHANGEABLE TIRE TREADS AND TIRE FLAPS, OF RUBBER:

	-	Retreaded tyres:	
4012. 11 .00	- -	Of a kind used on motor cars (including station wagons and racing cars)	30 %
4012. 12 .00	- -	Of a kind used on buses or lorries	30 %
4012. 13 .00	- -	Of a kind used on aircraft	30 %
4012. 19 .00	- -	Other	30 %
4012. 20 .00	-	Used pneumatic tyres	30 %
	-	Other:	
4012. 90 .10	- - -	Solid or cushion tyres	5 %

4012. 90 .20	- - -	Tyre treads	20 %
4012. 90 .90	- - -	Other	30 %
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	5 %
4013. 20 .00	-	Of a kind used on bicycles	5 %
4013. 90 .00	-	Other	5 %
40.14		HYGIENIC OR PHARMACEUTICAL ARTICLES (INCLUDING TEATS), OF VULCANIZED RUBBER OTHER THAN HARD RUBBER, WITH OR WITHOUT FITTINGS OF HARD RUBBER	
4014. 10 .00	-	Sheath contraceptives	10 %
4014. 90 .00	-	Other	10 %
40.15		ARTICLES OF APPAREL AND CLOTHING ACCESSORIES (INCLUDING GLOVES), FOR ALL PURPOSES, OF VULCANIZED RUBBER OTHER THAN HARD RUBBER	
	-	Gloves, mittens and mitts :	
4015. 11 .00	- -	Surgical	5 %
4015. 19 .00	- -	Other	30 %
4015. 90 .00	-	Other	30 %
40.16		OTHER ARTICLES OF VULCANIZED RUBBER OTHER THAN HARD RUBBER	
4016. 10 .00	-	Of cellular rubber	20 %
	-	Other:	
4016. 91 .00	- -	Floor coverings and mats	50 %
4016. 92 .00	- -	Erasers	20 %
4016. 93 .00	- -	Gaskets, washers and other seals	5 %
4016. 94 .00	- -	Boat and dock fenders, whether or not inflatable	5 %
4016. 95 .00	- -	Other inflatable articles	20 %
	- -	Other:	
4016. 99 .10	- - -	parts and accessories for wheelchairs of handicapped	3 %

4016. 99 .20	- - -	Accessories for use by industry	3 %
4016. 99 .30	- - -	Accessories For tanks and military armored vehicles	5 %
4016. 99 .40	- - -	Accessories For trains, railway wagons or trams	5 %
4016. 99 .50	- - -	shock absorber brakes (block amortisseurs) , chassis bases mud flaps , floor rugs of rubber brake pad , mud flaps and pedals f transport equipment	5 %
4016. 99 .90	- - -	Other	20 %

40.17 **HARD RUBBER (FOR EXAMPLE, EBONITE) IN ALL FORMS,
INCLUDING WASTE AND SCRAP; ARTICLES OF HARD
RUBBER**

4017. 00 .10	- - -	Hard rubber in primary forms	1 %
4017. 00 .20	- - -	Plates,sheets and strips of hard rubber	5 %
4017. 00 .30	- - -	Waste or scrap of rubber	20 %
4017. 00 .40	- - -	Hoses for agricultural equipment	5 %
4017. 00 .90	- - -	Other	30 %

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

CHAPTER 41

RAW HIDES AND SKINS (OTHER THAN FURSKINS) AND LEATHER

NOTES.

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

41.01		RAW HIDES AND SKINS OF BOVINE OR EQUINE ANIMALS (FRESH OR SALTED, DRIED, LIMED, PICKLED OR OTHERWISE PRESERVED, BUT NOT TANNED, PARCHMENTDRESSED OR FURTHER PREPARED), WHETHER OR NOT DEHAIED OR SPLIT Note: Amendment of the system of 2002, refer to note 2 of chapter	
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 16kg when fresh, wet-salted or otherwise preserved	1 %
4101. 50 .00	-	Whole hides and skins, of a weight exceeding 16 kg	1 %
4101. 90 .00	-	Other, including butts, bends and bellies	1 %
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	1 %
	-	Without wool on :	
4102. 21 .00	- -	Pickled	5 %
4102. 29 .00	- -	Other	5 %
41.03		OTHER RAW HIDES AND SKINS (FRESH, OR SALTED, DRIED, LIMED, PICKLED OR OTHERWISE PRESERVED, BUT NOT TANNED, PARCHMENT-DRESSED OR FURTHER PREPARED), WHETHER OR NOT DEHAIED OR SPLIT, OTHER THAN THOSE EXCLUDED BY NOTE 1 (B) OR 1 (C) TO THIS CHAPTER	
4103. 20 .00	-	Of reptiles	10 %
4103. 30 .00	-	Of swine	50 %
	-	Other:	
4103. 90 .10	- - -	With hair on	3 %
4103. 90 .90	- - -	Other	5 %

41.04 TANNED OR CRUST HIDES AND SKINS OF BOVINE
(INCLUDING BUFFALO) OR EQUINE ANIMALS, WITHOUT
HAIR ON, WHETHER OR NOT SPLIT , BUT NOT FURTHER
PREPARED.

Note: amendment of the system of 2002 refer to additional note 1 of
this chapter contents that permitted in this heading are bovine, buffalo
and goatskins semi- tanned and prepared tell pickled white blue.

	-	In the wet state (including wet – blue)	
4104. 11 .00	- -	Full grains, unsplit ; grain splits:	20 %
4104. 19 .00	- -	Other	20 %
	-	In the dry state (crust):	
		Note: Amendment of the system of 2002, refer to note2(b) about crust leather	
4104. 41 .00	- -	Full grains, unsplit ; grain splits	30 %
4104. 49 .00	- -	Other	30 %

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)	20 %
4105. 30 .00	-	In the dry state (crust)	30 %

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):	20 %
4106. 22 .00	- -	In the dry state (crust)	30 %
	-	Of swine:	
4106. 31 .00	- -	In the wet state (including wet-blue):	50 %
4106. 32 .00	- -	In the dry state (crust)	50 %
4106. 40 .00	-	Of reptiles	30 %
	-	Other:	
4106. 91 .00	- -	In the wet state (including wet-blue):	20 %
4106. 92 .00	- -	In the dry state (crust)	30 %

41.07		LEATHER FURTHER PREPARED AFTER TANNING OR CRUSTING INCLUDING PARCHMENT-DRESSED LEATHER , OF BOVINE (INCLUDING BUFFALO) OR EQUINE ANIMALS, WITHOUT HAIR ON, WHETHER OR NOT SPLIT , OTHER THAN LEATHER OF HEADING 41.14.	
	-	Whole hides and skins:	
4107. 11 .00	- -	Full grains, unsplit	30 %
4107. 12 .00	- -	Grain splits	30 %
4107. 19 .00	- -	Other:	30 %
	-	Other, including sides:	
4107. 91 .00	- -	Full grains, unsplit	30 %
4107. 92 .00	- -	Grain splits	30 %
4107. 99 .00	- -	Other:	30 %
41.12		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	30 %
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	30 %
4113. 20 .00	-	Of swine	50 %
4113. 30 .00	-	Of reptiles	40 %
4113. 90 .00	-	Other	40 %

41.14		CHAMOIS (INCLUDING COMBINATION CHAMOIS) LEATHER; PATENT LEATHER AND PATENT LAMINATED LEATHER; METALLISED LEATHER Note: Amendment of the system of 2002, Previously included in the two headings 4108.00 and 4109.00	
4114. 10 .00	-	Chamois (special tanning with animal oil only) including combination chamois washable whit leather	15 %
	-	Patent leather and patent laminated leather; metallised leather	
4114. 20 .10	- - -	Media products not put up for retail used in industrial establishments	5 %
4114. 20 .90	- - -	Other	30 %
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	40 %
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	40 %

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

NOTES.

1 This Chapter does not cover:

- (a) Sterile surgical catgut or similar sterile suture materials (heading 30.06);
- (b) Articles of apparel or clothing accessories (except gloves, mittens and mitts), lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming (heading 43.03 or 43.04);
- (c) Made up articles of netting (heading 56.08);
- (d) Articles of Chapter 64;
- (e) Headgear or parts thereof of Chapter 65;
- (f) Whips, riding-crops or other articles of heading 66.02;(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).

42.01		SADDLERY AND HARNESS FOR ANY ANIMAL (INCLUDING TRACES, LEADS, KNEE-PADS, MUZZLES, SADDLE CLOTHS, SADDLE BAGS, DOG COATS AND THE LIKE), OF ANY MATERIAL	50 %
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, SHOPPINGBAGS, WALLETS, PURSES, MAP-CASES, CIGARETTE-CASES, TOBACCO-POUCHES, TOOL BAGS, SPORTS BAGS, BOTTLE-CASES, JEWELLRY 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	50 %
4202. 12 .00	- -	With outer surface of plastics or of textile materials	50 %
4202. 19 .00	- -	Other	50 %
	-	Handbags, whether or not with shoulder strap, including those without handle :	
4202. 21 .00	- -	With outer surface of leather, of composition leather or of patent leather	50 %
4202. 22 .00	- -	With outer surface of plastic sheeting or of textile materials	50 %
4202. 29 .00	- -	Other	50 %
	-	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	50 %
4202. 32 .00	- -	With outer surface of plastic sheeting or of textile materials	50 %
4202. 39 .00	- -	Other	50 %
	-	Other:	
4202. 91 .00	- -	With outer surface of leather, of composition leather or of patent leather	50 %

4202. 92 .00	- -	With outer surface of plastic sheeting or of textile	50 %
4202. 99 .00	- -	Other	50 %

42.03 ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, OF LEATHER OR OF COMPOSITION LEATHER .

4203. 10 .00	-	Articles of apparel	50 %
	-	Gloves, mittens and mitts :	
4203. 21 .00	- -	Specially designed for use in sports	50 %
4203. 29 .00	- -	Other	50 %
4203. 30 .00	-	Belts and bandoliers	50 %
	-	Other clothing accessories:	
4203. 40 .10	- - -	Strips of leather obtained by cut,with a brief end and of a kind used in manufacturing belts	30 %
4203. 40 .90	- - -	Other	50 %

42.04 Amendment of the system of 2007

42.05 OTHER ARTICLES OF LEATHER OR OF COMPOSITION LEATHER 50 %

42.06 ARTICLES OF GUT (OTHER THAN SILK-WORM GUT), OF GOLDBEATER'S SKIN, OF BLADDERS OR OF TENDONS 50 %

CHAPTER 43

FURSKINS AND ARTIFICIAL FUR; MANUFACTURES THEREOF

NOTES.

1. Throughout the Nomenclature references to "furskins", other than to raw furskins of heading 43.01, apply to hides or skins of all animals which have been tanned or dressed with the hair or wool on.
2. This Chapter does not cover:
 - (a) Birdskins or parts of birdskins, with their feathers or down (heading 05.05 or 67.01);
 - (b) Raw hides or skins, with the hair or wool on, of Chapter 41 (see Note 1 (c) to that Chapter);
 - (c) Gloves, mittens and mitts consisting of leather and furskin or of leather and artificial fur (heading 42.03);
 - (d) Articles of Chapter 64;
 - (e) Headgear or parts thereof of Chapter 65; or
 - (f) Articles of Chapter 95 (for example, toys, games, sports requisites).

3. Heading 43.03 includes furskins and parts thereof, assembled with the addition of other materials, and furskins and parts thereof, sewn together in the form of garments or parts or accessories of garments or in the form of other articles.
4. Articles of apparel and clothing accessories (except those excluded by Note 2) lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming are to be classified in heading 43.03 or 43.04 as the case may be.
5. Throughout the Nomenclature the expression "artificial fur" means any imitation of furskin consisting of wool, hair or other fibres gummed or sewn on to leather, woven fabric or other materials, but does not include imitation furskins obtained by weaving or knitting (generally, heading 58.01 or 60.01).

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 NO. 4101, 4102 OR 4103

Note: subheadings 4301.20,4301.40,4301.50 were deleted due to the amendment of the harmonized system of 2002

4301. 10 .00	-	Of mink, whole, with or without head, tail or paws	30 %
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	30 %
4301. 60 .00	-	Of fox, whole, with or without head, tail or paws	30 %
4301. 80 .00	-	Other furskins, whole, with or without head, tail or paws	30 %
4301. 90 .00	-	Heads, tails, paws and other pieces or cuttings, suitable for furriers use	30 %

43.02 TANNED OR DRESSED FURSKINS (INCLUDING HEADS, TAILS, PAWS AND OTHER PIECES OR CUTTINGS), UNASSEMBLED, OR ASSEMBLED (WITHOUT THE ADDITION OF OTHER MATERIALS) OTHER THAN THOSE OF HEADING NO. 4303

Note: subheading 4302.12 was deleted due to amendment of the harmonized system of 2002!

	-	Whole skins, with or without head, tail or paws, not assembled :	
4302. 11 .00	- -	Of mink	40 %
4302. 19 .00	- -	Other	40 %
4302. 20 .00	-	Heads, tails, paws and other pieces or cuttings, not assembled	40 %
4302. 30 .00	-	Whole skins and pieces or cuttings thereof, assembled	40 %

43.03		ARTICLES OF APPAREL, CLOTHING ACCESSORIES AND OTHER ARTICLES OF FURSKIN	
4303. 10 .00	-	Articles of apparel and clothing accessories	50 %
4303. 90 .00	-	Other	50 %
 43.04		 ARTIFICIAL FUR AND ARTICLES THEREOF	
4304. 00 .10	- - -	Artificial fur	10 %
4304. 00 .90	- - -	Types made of artificial fur	50 %

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 68.08;
- (k) Imitation jewellery of heading 71.17:
- (i) Goods of Section XVI or Section XVII (for example, machine parts, cases, covers, cabinets for machines and apparatus and wheelwrights' wares); (in) 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);
- (ci) 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 44.14 to 44.21 apply to articles of the respective descriptions of particle board or similar board, fiberboard, laminated wood or densified wood as they apply to such articles of wood.
4. Products of heading 44.10, 44.11 or 44.12 may be worked to form the shapes provided for in respect of the goods of heading 44.09, curved, corrugated, perforated, cut or formed to shapes other than square or rectangular or submitted to any other operation provided it does not give them the character of articles of other headings.
5. Heading 44.17 does not apply to tools in which the blade, working edge, working surface or other working part is formed by any of the materials specified in Note 1 to Chapter 82.
6. Subject to Note 1 above and except where the context otherwise requires, any reference to "wood" in a heading of this Chapter applies also to bamboos and other materials of a woody nature.

Subheading Note.

1. For the purposes of subheadings 4403.41 to 4403.49, 4407.24 to 4407.29, 4408.31 to 4408.39 and 4412.13 to 4412.99, the expression "tropical wood" means one of the following types of wood:
Abura, Acajou d'Afrique, Afrormosia, Ako. Alan. Andiroba. Aningré, Avodiré, Azobè, Balau.
Balsa.
Bossé clair, Bossé foncé, Cativo, Cedro, Dabema. Dark Red Meranti, Dibétou. Doussié,
Framiré.
Freijo, Fromager, Fuma. Geronggang, Ilomba. Imbuia. Ipé, Iroko, Jaboty, Jelutong, Jequitiba.

Jongkong, Kapur, Kempas, Keruing. Kosipo. Kotib~, Koto, Light Red Meranti. Limba, Louro, Maçaranduba, Mahogany, Makoré, Mandioqueira. Mansonia, Mengkulang, N4eranti 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.

Additional notes.

1. Reduced duty should be applied as per terms and reservations defined by customs directorate.
2. As per legislative decree no 166 dated 12.3.1952 amended by legislative decree no 157 dated 30.6.1953:

- Imported coal , wood pieces and wood columns are subjugated to timberland duty as follows:

1000 piastres for each ton of coal, imported from foreign countries, 300 piastres for each ton of wood pieces, imported from foreign countries , prepared for industries or for burning including columns excluding wood strips and sawn blocks of any kind.

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	1 %
	-	Wood in chips or particles	
4401. 21 .00	--	Coniferous	1 %
4401. 22 .00	--	Non-coniferous	1 %
4401. 30 .00	-	Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms	7 %
44.02		WOOD CHARCOAL (INCLUDING SHELL OR NUT CHARCOAL), WHETHER OR NOT AGGLOMERATED	
4402. 10 .00	-	Of bamboo	5 %
4402. 90 .00	-	Other	5 %
44.03		WOOD IN THE ROUGH, WHETHER OR NOT STRIPPED OF BARK OR SAPWOOD, OR ROUGHLY SQUARED Note: Refer to additional notes of this chapter concerning collecting of timberland duty	
4403. 10 .00	-	Treated with paint, stains, creosote or other preservatives	1 %
4403. 20 .00	-	Other, coniferous	1 %
	-	Other, of tropical wood specified in Subheading Note 1 to this Chapter :	
4403. 41 .00	--	Dark Red Meranti, Light Red Meranti and Meranti Bakau	1 %
4403. 49 .00	--	Other	1 %
	-	Other:	
4403. 91 .00	--	Of oak (Quercus spp.)	1 %
4403. 92 .00	--	Of beech (Fagus spp.)	1 %
4403. 99 .00	--	Other	1 %

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	3 %
4404. 20 .00	-	Non-coniferous	3 %
44.05		WOOD WOOL AND WOOD FLOUR	3 %
44.06		RAILWAY OR TRAMWAY SLEEPERS (CROSS-TIES) OF WOOD.	
4406. 10 .00	-	Not impregnated	5 %
4406. 90 .00	-	Other	5 %
44.07		WOOD SAWN OR CHIPPED LENGTHWISE, SLICED OR PEELED, WHETHER OR NOT PLANED, SANDED OR FINGERJOINTED, OF A THICKNESS EXCEEDING 6 MM. Note: Amendment of the harmonized system 2002 the clause "end attachment "is substituted instead of " finger_ jointed"	
4407. 10 .00	-	Coniferous	1 %
	-	Of tropical wood specified in Subheading Note 1 to this Chapter :	
4407. 21 .00	-	Mahogany (Swietenia spp.)	1 %
4407. 22 .00	-	Virola, Imbuia and Balsa	1 %
4407. 25 .00	--	Dark Red Meranti, Light Red Meranti and Meranti Bakau	1 %
4407. 26 .00	--	White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan	1 %
4407. 27 .00	--	Sapelli	1 %
4407. 28 .00	--	Iroko	1 %
4407. 29 .00	--	Other	1 %
	-	Other:	
4407. 91 .00	--	Of oak (Quercus spp.)	1 %
4407. 92 .00	--	Of beech (Fagus spp.)	1 %

4407. 93 .00	--	Of maple (Acer spp.)	1 %
4407. 94 .00	--	Of cherry (Prunus spp.)	1 %
4407. 95 .00	--	Of ash (Fraxinus spp.)	1 %
4407. 99 .00	--	Other	1 %

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 6MM.

Note: Amendment of the system of 2002!

4408. 10 .00	-	Coniferous	1 %
	-	Of tropical wood specified in Subheading Note 1 to this Chapter :	
4408. 31 .00	--	Dark Red Meranti, Light Red Meranti and Meranti Bakau	1 %
4408. 39 .00	--	Other	1 %
4408. 90 .00	-	Other	1 %

44.09 WOOD (INCLUDING STRIPS AND FRIEZES FOR PARQUET FLOORING, NOT ASSEMBLED) CONTINUOUSLY SHAPED (TONGUED, GROOVED, REBATED CHAMFERED, V-JOINTED, BEADED, MOLDED, ROUNDED OR THE LIKE) ALONG ANY OF ITS EDGES OR FACES, WHETHER OR NOT PLANED, SANDED OR FINGER-JOINTED

Note: Amendment of the system of 2002!

4409. 10 .00	-	Coniferous	5 %
	-	Non-coniferous:	
4409. 21 .00	-	Of bamboo	5 %
4409. 29 .00	-	Other	5 %

44.10		PARTICLE BOARD AND SIMILAR BOARD (FOR EXAMPLE, ORIENTED STRAND BOARD AND WAFERBOARD) OF WOOD OR OTHER LIGNEOUS MATERIALS, WHETHER OR NOT AGGLOMERATED WITH RESINS OR OTHER ORGANIC BINDING SUBSTANCES.	
		Note: Amendment of the system of 2002!	
	-	Of wood	
	-	Particle board:	
4410. 11 .10	- - -	Unworked or net further or ked than sanded	3 %
4410. 11 .20	- - -	Surface-coverd with melamine or with decorative laminates of plastics	10 %
4410. 11 .90	- - -	Other	3 %
4410. 12 .00	- -	Oriented strand board (OSB)	3 %
	-	Other:	
4410. 19 .10	- - -	Wafer broad	3 %
4410. 19 .20	- - -	Unworked or net further or ked than sanded	3 %
4410. 19 .90	- - -	Other	10 %
4410. 90 .00	-	Other	10 %

44.11		FIBERBOARD OF WOOD OR OTHER LIGNEOUS MATERIALS, WHETHER OR NOT BONDED WITH RESINS OR OTHER ORGANIC SUBSTANCES	
	-	Medium density fibreboard (MDF) :	
	- -	Of a thickness not exceeding 5 mm	
4411. 12 .10	- -	Not mechanically worked or surface covered	3 %
4411. 12 .90	-	Other	10 %
	- -	Of a thickness exceeding 5 mm but not exceeding 9 mm	
4411. 13 .10	- -	Not mechanically worked or surface covered	3 %
4411. 13 .90	-	Other	10 %
	- -	Of a thickness exceeding 9 mm:	
4411. 14 .10	- -	Not mechanically worked or surface covered	3 %
4411. 14 .90	-	Other	10 %
	-	Other:	
	- -	Of a density exceeding 0.8 g/cm3:	
4411. 92 .10	- -	Not mechanically worked or surface covered	3 %

4411. 92 .90	--	Other	10 %
	--	Of a density exceeding 0.5 g/cm ³ but not exceeding 0.8 g/cm ³	
4411. 93 .10	--	Not mechanically worked or surface covered	3 %
4411. 93 .90	--	Other	10 %
	--	Of a density not exceeding 0.5 g/cm ³	
4411. 94 .10	--	Not mechanically worked or surface covered	3 %
4411. 94 .90	--	Other	10 %

44.12 PLYWOOD, VENEERED PANELS AND SIMILAR LAMINATED WOOD.

4412. 10 .00	-	Of bamboo	10 %
	-	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 %
4412. 32 .00	--	Other, with at least one outer ply of non-coniferous wood	10 %
4412. 39 .00	--	Other	10 %
	-	Other:	
4412. 94 .00	--	Blockboard, laminboard and battenboard	10 %
4412. 99 .00	--	Other	10 %

44.13 DENSIFIED WOOD, IN BLOCKS, PLATES, STRIPS OR PROFILE SHAPES.

4413. 00 .10	---	Lathes for the weaving-machine shuttles industry	3 %
4413. 00 .90	---	Other	20 %

44.14 WOODEN FRAMES FOR PAINTINGS, PHOTOGRAPHS, MIRRORS OR SIMILAR OBJECTS

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.

4415. 10 .00	-	Cases, boxes, crates, drums and similar packings; cable-drums	40 %
4415. 20 .00	-	Pallets, box pallets and other load boards; pallet collars	40 %

44.16		CASKS, BARRELS, VATS, TUBS AND OTHER COOPERS/' PRODUCTS AND PARTS THEREOF, OF WOOD, INCLUDING STAVES.	40 %
44.17		TOOLS, TOOL BODIES, TOOL HANDLES, BROOM OR BRUSH BODIES AND HANDLES, OF WOOD; BOOT OR SHOE LASTS AND TREES, OF WOOD.	
4417. 00 .10	- - -	tools, tool bodies and tool handles	5 %
4417. 00 .20	- - -	Complete boot and shoe molds for industry	10 %
4417. 00 .90	- - -	Other	40 %
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	40 %
4418. 20 .00	-	Doors and their frames and thresholds	40 %
4418. 40 .00	-	Shuttering for concrete constructional work	40 %
4418. 50 .00	-	Shingles and shakes	40 %
4418. 60 .00	-	Posts and beams	40 %
	-	Assembled flooring panels :	
4418. 71 .00	-	For mosaic floors	40 %
4418. 72 .00	-	Other, multilayer	40 %
4418. 79 .00	-	Other	40 %
4418. 90 .00	-	Other	40 %
44.19		TABLEWARE AND KITCHENWARE, OF WOOD	50 %

44.20		WOOD MARQUETRY AND INLAID WOOD; CASKETS AND CASES FOR JEWELRY OR CUTLERY, AND SIMILAR ARTICLES, OF WOOD; STATUETTES AND OTHER ORNAMENTS, OF WOOD; WOODEN ARTICLES OF FURNITURE NOT FALLING WITHIN CHAPTER 94.	
4420. 10 .00	-	Statuettes and other ornaments, of wood	50 %
		Note: Refer to additional note 13 of this chapter	
4420. 90 .00	-	Other	50 %
44.21		OTHER ARTICLES OF WOOD.	
4421. 10 .00	-	Clothes hangers	50 %
	-	Other:	
4421. 90 .10	- - -	Pipes and pulleys for sewing thread, spinning ,weaving and similar kinds of lathed wood	3 %
4421. 90 .20	- - -	ice cream sticks,matches sticks,in standard sizes	3 %
4421. 90 .30	- - -	Tongue lowering wood and teeth sticks	5 %
4421. 90 .40	- - -	Combined slices for manufacturing pencils	3 %
4421. 90 .90	- - -	Other	50 %

CHAPTER 45

CORK AND ARTICLES OF CORK

NOTES.

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).

45.01		NATURAL CORK, RAW OR SIMPLY PREPARED; WASTE CORK; CRUSHED, GRANULATED OR GROUND CORK.	
4501. 10 .0	0	- Natural cork, raw or simply prepared	1 %
4501. 90 .00		- Other	10 %
45.02		NATURAL CORK, DEBACKED OR ROUGHLY SQUARED, OR IN RECTANGULAR (INCLUDING SQUARE) BLOCKS, PLATES, SHEETS OR STRIP, (INCLUDING SHARP-EDGED BLANKS FOR CORKS OR STOPPERS):	3 %
45.03		ARTICLES OF NATURAL CORK	
4503. 10 .00	-	Corks and stoppers	5 %
4503. 90 .00	-	Other	5 %
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	5 %
4504. 90 .00	-	Other	5 %

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, rushes, reeds, strips of wood, strips of other vegetable material (for example, strips of bark, narrow leaves and raffia or other strips obtained from broad leaves), unspun natural textile fibres, monofilament and strip and the like of plastics and strips of paper, but not strips of leather or composition leather or of felt or nonwovens, human hair, horsehair, textile rovings or yarns, or monofilament and strip and the like of Chapter 54.
2. This Chapter does not cover:
 - (a) Wall coverings of heading 48.14;
 - (b) Twine, cordage, ropes or cables, plaited or not (heading 56.07);
 - (c) Footwear or headgear or parts thereof of Chapter 64 or 65;
 - (d) Vehicles or bodies for vehicles of basketware (Chapter 87); or
 - (e) Articles of Chapter 94 (for example, furniture, 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.

Additional notes.

1. Reduced duty should be applied as per terms and reservations defined by customs directorate.

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, SCREEN
Note: subheading 4601.10 is deleted due to amendment of the
harmonized system subheading 4601.10 is deleted due to
amendment of the harmonized system of 2002

	-	Mats, matting and screens of vegetable materials	
4601. 21 .00	-	Of bamboo	30 %
4601. 22 .00	-	Of rattan	30 %
4601. 29 .00	-	Other	30 %
	-	Other:	
4601. 92 .00	- -	Of bamboo	20 %
4601. 93 .00	- -	Of rattan	20 %
4601. 94 .00	- -	Of vegetable materials	20 %
4601. 99 .00	- -	Other	20 %

46.02 BASKETWORK, WICKERWORK AND OTHER ARTICLES,
MADE DIRECTLY TO SHAPE FROM PLAITING MATERIALS
OR MADE UP FROM GOODS OF HEADING NO. 4601;
ARTICLES OF LOOFAH.

	-	Of vegetable materials	
4602. 11 .00	- -	Of bamboo	30 %
4602. 12 .00	- -	Of rattan	30 %
4602. 19 .00	- -	Other	30 %
4602. 90 .00	-	Other	30 %

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;

NOTES.

1. For the purposes of heading 47.02, the expression "chemical wood pulp, dissolving grades" means chemical wood pulp having by weight an insoluble fraction of 92 % or more for soda or sulphate wood pulp or of 88 % or more for sulphite wood pulp after one hour in a caustic soda solution containing 18 % sodium hydroxide (NaOH) at 20°C, and for sulphite wood pulp an ash content that does not exceed 0.15 % by weight.

Additional notes.

1. Reduced duty should be applied as per terms and reservations defined by customs directorate.

47.01		MECHANICAL WOOD PULP	1 %
47.02		CHEMICAL WOOD PULP, DISSOLVING GRADES	1 %
47.03		CHEMICAL WOOD PULP, SODA OR SULPHATE, OTHER THAN DISSOLVING GRADES.	
	-	Unbleached :	
4703. 11 .00	- -	Coniferous	1 %
4703. 19 .00	- -	Non-coniferous	1 %
	-	Semi-bleached or bleached :	
4703. 21 .00	- -	Coniferous	1 %
4703. 29 .00	- -	Non-coniferous	1 %
47.04		CHEMICAL WOOD PULP, SULPHITE, OTHER THAN DISSOLVING GRADES.	
	-	Unbleached :	
4704. 11 .00	- -	Coniferous	1 %
4704. 19 .00	- -	Non-coniferous	1 %
	-	Semi-bleached or bleached	
4704. 21 .00	- -	Coniferous	1 %
4704. 29 .00	- -	Non-coniferous	1 %
47.05		Wood pulp obtained by a combination of mechanical and chemical pulping processes.	1 %

47.06		PULPS OF FIBERS DERIVED FROM RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD OR OF OTHER FIBROUS CELLULOSIC MATERIAL.	
4706. 10 .00	-	Cotton linters pulp	1 %
4706. 20 .00	-	Pulps of fibres derived from recovered (waste and scrap) paper or paperboard	1 %
	-	Other:	
4706. 91 .00	- -	Mechanical	1 %
4706. 92 .00	- -	Chemical	1 %
4706. 93 .00	- -	Semi-chemical	1 %
47.07		RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD.	
4707. 10 .00	-	Unbleached kraft paper or paperboard or corrugated paper or paperboard	1 %
4707. 20 .00	-	Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	1 %
4707. 30 .00	-	Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)	1 %
4707. 90 .00	-	Other, including unsorted waste and scrap	1 %

CHAPTER 48

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

NOTES.

1. For the purposes of this Chapter, except where the context otherwise requires, a reference to "paper" includes references to paperboard (irrespective of thickness or weight per m²).
2. This Chapter does not cover:
 - (a) Articles of Chapter 30;
 - (b) Stamping foils of heading 32.12
 - (c) Perfumed papers or papers impregnated or coated with cosmetics (Chapter 33);
 - (d) Paper or cellulose wadding impregnated, coated or covered with soap or detergent (heading 34.01), or with polishes, creams or similar preparations (heading 34.05);
 - (e) Sensitised paper or paperboard of headings 37.01 to 37.04;
 - (f) Paper impregnated with diagnostic or laboratory reagents (heading 38.22);

- (g) Paper-reinforced stratified sheeting of plastics, or one layer of paper or paperboard coated or covered with a layer of plastics, the latter constituting more than half the total thickness, or articles of such materials, other than wall coverings of heading 48.14 (Chapter 39);
- (h) Articles of heading 42.02 (for example, travel goods);
- (ij) Articles of Chapter 46 (manufactures of plaiting material);
- (k) Paper yarn or textile articles of paper yarn (Section XI);
- (l) Articles of Chapter 64 or Chapter 65;
- (m) Abrasive paper or paperboard (heading 68.05) or paper- or paperboard-backed mica (heading 68.14) (paper and paperboard coated with mica powder are, however, to be classified in this Chapter);
- (n) Metal foil backed with paper or paperboard (Section XV);
- (o) Articles of heading 92.09; or
- (p) Articles of Chapter 95 (for example, toys, games, sports requisites) or Chapter 96 (for example, buttons).

3. Subject to the provisions of Note 7, headings 48.01 to 48.05 include paper and paperboard which have been subjected to calendering, super_calendering, glazing or similar finishing, false water-marking or surface sizing, and also paper, paper paperboard cellulose wadding and webs of cellulose fibres, coloured or marbled throughout the mass by any .method. Except where heading 48.03 otherwise requires, these headings do not apply to paper, paperboard, cellulose wadding or webs of cellulose fibres which have been otherwise processed.
4. In this Chapter the expression "newsprint" means uncoated paper of a kind used for the printing of newspapers, of which not less than 65 % by weight of the total fibre content consists of wood fibres obtained by a mechanical or chemi-mechanical process, unsized or very lightly sized, having a surface roughness Parker Print Surf (1 MPa) on each side exceeding 2.5 micrometres (microns), weighing not less than 40 g/m² and not more than 65 g/m².
5. For the purposes of heading 48.02, the expressions "paper and paperboard. of a kind used for writing, printing or other graphic purposes" and "non perforated punch-cards and punch tape paper" mean paper and paperboard made mainly from bleached pulp or from pulp obtained by a mechanical or chemi-mechanical process and satisfying any of the following criteria:
For paper or paperboard weighing not more than 150 g/m²:
 - (a) containing 10 % or more of fibres obtained by a mechanical or chemi-mechanical process,
and
 - 1 weighing not more than 80 g/m², or
 - 2 coloured throughout the mass; or

- (b) containing more than 8 % ash, and
 - 1. weighing not more than 80 g/m²; or
 - 2. coloured throughout the mass; or
- (c) containing more than 3 % ash and having a brightness of 60 % or more; or
- (d) containing more than 3 % but not more than 8 % ash, having a brightness less than 60 %, and a burst index equal to or less than 2.5 kPam²/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 kPam²/g.

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

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

- (c) having a brightness of less than 60 %, a caliper of 254 micrometres (microns) or less and an ash content of more than 8 %.

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

- 6. In this Chapter "kraft paper and paperboard" means paper and paperboard of which not less than 80 % by weight of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes.
- 7. Except where the terms of the headings otherwise require, paper, paperboard, cellulose wadding and webs of cellulose fibres answering to a description in two or more of the headings 48.01 to 48.11 are to be classified under that one of such headings which occurs last in numerical order in the Nomenclature.
- 8. Headings 48.01 and 48.03 to 48.09 apply only to paper, paperboard, cellulose wadding and webs of cellulose fibres:
 - (a) in strips or rolls of a width exceeding 36 cm; or
 - (b) in rectangular (including square) sheets with one side exceeding 36 cm and the other side exceeding 15 cm in the unfolded state.
- 9. For the purposes of heading 48.14, the expression "wallpaper and similar wall coverings" applies only to:
 - (a) Paper in rolls, of a width of not less than 45 cm and not more than 160 cm, suitable for wall or ceiling decoration:
 - (i) Grained, embossed, surface-coloured, design-printed or otherwise surfaceecorated (e.g., 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 48.15.

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

Subheading Notes.

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

Weight g/m ²	Minimum Mullen bursting strength KPa
115	393
125	417
200	637
300	824
400	961

2. For the purposes of subheadings 4804.21 and 4804.29, <<sack kraft paper>> means machinefinished paper, of which not less than 80 % by weight of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes, in rolls, weighing not less than 60 g/m² but not more than 115 g/m and meeting one of the following sets of specifications:
 - (a) Having a Mullen burst index of not less than 3,7 kPam²/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:

mN kN/m weight G/m ²	Minimum tear		Minimum tensile	
	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	6.060	4.4	12.3	

3. For the purposes of subheading 4805.11, <<semi-chemical fluting paper>> means paper, in rolls, of which not less than 65 % by weight of the total fibre content consists of unbleached hardwood fibres obtained by a semi-chemical pulping process, and having a CMT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1.8 newtons/g/m² at 50 % relative humidity, at 23C°.

4. Subheading 4805.12 covers paper, in rolls, made mainly of straw pulp obtained by a semichemical process. weighing 130 g/m² or more, and having a CMT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1.4 newtons/g/m² at 50 % relative humidity, at 23 C°.
5. Subheadings 4805.24 and 4805.25 cover paper and paperboard made wholly or mainly of pulp of recovered (waste and scrap) paper or paperboard. Testliner may also have a surface layer of dyed paper or of paper made of bleached or unbleached non-recovered pulp. These products have a Mullen burst index of not less than 2 kPam²/g.
6. For the purposes of subheading 4805.30, "sulphite wrapping paper" means machine-glazed paper, of which more than 40 % by weight of the total fibre content consists of wood fibres obtained by the chemical sulphite process, having an ash content not exceeding 8 % and having a Mullen burst index of not less than 1,47 kPam²/g.
7. For the purposes of subheading 4810.22, "light-weight coated paper" means paper, coated on both sides, of a total weight not exceeding 72 g/m², with a coating weight not exceeding 15 g/m² per side, on a base of which not less than 50 % by weight of the total fibre content consists of wood fibres obtained by a mechanical process.

Additional notes.

1. Reduced duty should be applied as per terms and reservations defined by customs directorate.

48.01	NEWSPRINT, IN ROLLS OR SHEETS.	1 %
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48.02	UNCOATED PAPER AND PAPERBOARD, OF A KIND USED FOR WRITING, PRINTING OR OTHER GRAPHIC PURPOSES, AND PUNCH CARD STOCK AND PUNCH TAPE PAPER, IN ROLLS OR SHEETS, OTHER THAN PAPER OF HEADING NO. 4801 OR 4803, HAND-MADE PAPER AND PAPERBOARD Note: Amendment of the system of 2002!	
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4802. 10 .00	-	Hand-made paper and paperboard	1 %
4802. 20 .00	-	Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard	1 %
4802. 40 .00	-	Wallpaper base	1 %
	-	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	1 %
4802. 55 .00	- -	Weighing 40 g/m ² or more but not more than 150 g/m ² , in rolls	1 %
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	1 %
4802. 57 .00	- -	Other, weighing 40 g/m ² or more but not more than 150 g/m ²	1 %
4802. 58 .00	- -	Weighing more than 150 g/m ²	1 %
	-	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	
4802. 61 .00	- -	In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	1 %
4802. 69 .00	- -	Other	1 %

48.03		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 FIBERS, WHETHER OR NOT CREPED, CRINKLED, EMBOSSED, PERFORATED, SURFACE-COLORED, SURFACE-DECORATED OR PRINTED, IN ROLLS OR SHEETS	3 %
48.04		UNCOATED KRAFT PAPER AND PAPERBOARD, IN ROLLS OR SHEETS, OTHER THAN THAT OF HEADING NO. 4802 OR 4803	
	-	Kraftliner	
4804. 11 .00	- -	Unbleached	1 %
4804. 19 .00	- -	Other	3 %
	-	Sack kraft paper :	
4804. 21 .00	- -	Unbleached	1 %
4804. 29 .00	- -	Other	1 %
	-	Other kraft paper and paperboard weighing 150 g/m ² or less:	
4804. 31 .00	- -	Unbleached	1 %
		Note: Exempted from unified tax according to decree 266	
4804. 39 .00	- -	Other	1 %
		Note: Exempted from unified tax according to decree 266	
	-	Other kraft paper and paperboard weighing more than 150 g/m ² but less than 225 g/m ² :	
4804. 41 .00	- -	Unbleached	1 %
		Note: Exempted from unified tax according to decree 266	
4804. 42 .00	- -	Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fiber content consists of wood fibers obtained by a chemical process	1 %
4804. 49 .00	- -	Other	1 %
	-	Other kraft paper and paperboard weighing 225 g/m ² or more :	
4804. 51 .00	- -	Unbleached	1 %
4804. 52 .00	- -	Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fiber content consists of wood fibers obtained by a chemical process	1 %
4804. 59 .00	- -	Other	1 %

48.05	OTHER UNCOATED PAPER AND PAPERBOARD, IN ROLLS OR SHEETS, NOT FURTHER WORKED OR PROCESSED THAN AS SPECIFIED IN NOTE 2 TO THIS CHAPTER.		
	-	Fluting paper	
4805. 11 .00	- -	Semi-chemical fluting paper	1 %
4805. 12 .00	- -	Straw fluting paper	3 %
4805. 19 .00	- -	Other	3 %
	-	Testline(recycled liner board) :	
4805. 24 .00	- -	Weighing 150 g/m ² or less	1 %
4805. 25 .00	- -	Weighing more than 150 g/m ²	1 %
4805. 30 .00	-	Sulphite wrapping paper	1 %
		Note: Amendmant see subhe ading note 6 of the system of 2002 ,refer to subheading note 6	
4805. 40 .00	-	Filter paper and paperboard	1 %
4805. 50 .00	-	Felt paper and paperboard	1 %
	-	Other:	
4805. 91 .00	- -	Weighing 150 g/m ² or less	1 %
4805. 92 .00	- -	Weighing more than 150 g/m ² but less than 225 g/m ²	1 %
4805. 93 .00	- -	Weighing 225 g/m ² or more	1 %
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	3 %
4806. 20 .00	-	Greaseproof papers	3 %
4806. 30 .00	-	Tracing papers	3 %
		Note: Refer to additional note No 6 of this chapter	
4806. 40 .00	-	Glassine and other glazed transparent or translucent papers	3 %
48.07	COMPSITE 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.		
			3 %

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 NO. 4803.	
4808. 10 .00	-	Corrugated paper and paperboard, whether or not perforated	3 %
4808. 20 .00	-	Sack kraft paper, creped or crinkled, whether or not embossed or perforated	3 %
4808. 30 .00	-	Other kraft paper, creped or crinkled, whether or not embossed or perforated	3 %
4808. 90 .00	-	Other	3 %
48.09		CARBON PAPER, SELF-COPY PAPER AND OTHER COPYING OR TRANSFER PAPERS (INCLUDING COATED OR IMPREGNATED PAPER FOR DUPLICATOR STENCILS OR OFFSET PLATES), WHETHER OR NOT PRINTED, IN ROLLS OR SHEETS.	
4809. 20 .00	-	Self-copy paper	7 %
4809. 90 .00	-	Other	7 %
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-COLORED, 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 more than 10 % by weight of the total fibre content consists of such fibres :	
4810. 13 .00	- -	In rolls	1 %
4810. 14 .00	- -	In sheets with one side exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state .	1 %
4810. 19 .00	- -	Other	1 %
	-	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	1 %

4810. 29 .00	- -	Other	1 %
	-	Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes :	
4810. 31 .00	- -	Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fiber content consists of wood fibers obtained by a chemical process, and weighing 150 g/sqm or less	1 %
4810. 32 .00	- -	Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fiber content consists of wood fibers obtained by a chemical process, and weighing more than 150 g/sqm	1 %
4810. 39 .00	- -	Other	1 %
	-	Other paper and paperboard :	
4810. 92 .00	- -	Multi-ply	1 %
4810. 99 .00	- -	Other	1 %

48.11 PAPER, PAPERBOARD, CELLULOSE WADDING AND WEBS OF CELLULOSE FIBERS, COATED, IMPREGNATED, COVERED, SURFACE-COLORED, SURFACE-DECORATED OR PRINTED, IN ROLLS OR rectangular(including square)sheets,of any size, OTHER THAN GOODS OF THE KIND DESCRIBED IN HEADING NO. 4803, 4809 OR 4810.

	-	Tarred, bituminised or asphalted paper and paperboard:	
4811. 10 .10	-	Floorcovering on a base of paper or of paperboard	30 %
4811. 10 .90	-	Other	5 %
	-	Gummed or adhesive paper and paperboard:	
4811. 41 .00	- -	Self-adhesive:	5 %
4811. 49 .00	- -	Other	5 %
	-	Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives) :	
	- -	Bleached, weighing more than 150 g/m ² :	
4811. 51 .10	- - -	Floorcovering on a base of paper or of paperboard	30 %
4811. 51 .90	- - -	Other	5 %
	- -	Other:	
4811. 59 .10	- - -	Floorcovering on a base of paper or of paperboard	30 %

4811. 59 .90	- - -	Other	5 %
	-	Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol:	
4811. 60 .10	- - -	Floorcovering on a base of paper or of paperboard	30 %
4811. 60 .90	- - -	Other	5 %
	-	Other paper, paperboard, cellulose wadding and webs of cellulose fibers :	
4811. 90 .10	- - -	Floorcovering on a base of paper or of paperboard	30 %
4811. 90 .90	- - -	Other	5 %
 48.12		 FILTER BLOCKS, SLABS AND PLATES, OF PAPER PULP	 5 %
 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	5 %
4813. 20 .00	-	In rolls of a width not exceeding 5 cm	5 %
4813. 90 .00	-	Other	5 %
 48.14		 WALLPAPER AND SIMILAR WALL COVERINGS, WINDOW TRANSPARENCIES OF PAPER.	
4814. 10 .00	-	"Ingrain" paper	30 %
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 Note: Refer to additional note No 3 of this chapter	30 %
4814. 90 .00	-	Other	30 %
 48.16		 CARBON PAPER, SELF-COPY PAPER AND OTHER COPYING OR TRANSFER PAPERS (OTHER THAN THOSE OF HEADING NO. 4809), DUPLICATOR STENCILS AND OFFSET PLATES, OF PAPER, WHETHER OR NOT PUT UP IN BOXES.	
4816. 20 .00	-	Self-copy paper	15 %
4816. 90 .00	-	Other	15 %

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.	
4817. 10 .00	-	Envelopes	30 %
4817. 20 .00	-	Letter cards, plain postcards and correspondence cards	30 %
4817. 30 .00	-	Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	30 %
48.18		TOILET PAPER AND SIMILAR PAPER, CELLULOSE WADDING OR WEBS OF CELLULOSE FIBERS, OF A KIND USED FOR HOUSEHOLD OR SANITARY PURPOSES, IN ROLLS OF A WIDTH NOT EXCEEDING 36 CM, OR CUT TO SIZE OR SHAPE; HANDKERSHIEFS, 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 FIBERS.	
4818. 10 .00	-	Toilet paper	30 %
4818. 20 .00	-	Handkerchiefs, cleansing or facial tissues and towels	30 %
4818. 30 .00	-	Tablecloths and serviettes	30 %
4818. 40 .00	-	Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles	30 %
4818. 50 .00	-	Articles of apparel and clothing accessories	40 %
4818. 90 .00	-	Other	40 %

48.19		CARTONS, BOXES, CASES, BAGS AND OTHER PACKING CONTAINERS, OF PAPER, PAPERBOARD, CELLULOSE WADDING OR WEBS OF CELLULOSE FIBERS, BOX FILES, LETTER TRAYS, AND SIMILAR ARTICLES, OF PAPER OR PAPERBOARD OF A KIND USED IN OFFICES, SHOPS OR THE LIKE.	
4819. 10 .00	-	Cartons, boxes and cases, of corrugated paper or paperboard	15 %
4819. 20 .00	-	Folding cartons, boxes and cases, of non-corrugated paper or paperboard	15 %
4819. 30 .00	-	Sacks and bags, having a base of a width of 40 cm or more	15 %
4819. 40 .00	-	Other sacks and bags, including cones	15 %
4819. 50 .00	-	Other packing containers, including record sleeves	30 %
4819. 60 .00	-	Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	30 %

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), FOILDERS, 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	40 %
4820. 20 .00	-	Exercise books	40 %
4820. 30 .00	-	Binders (other than book covers), folders and file covers	40 %
4820. 40 .00	-	Manifold business forms and interleaved carbon sets	40 %
4820. 50 .00	-	Albums for samples or for collections	40 %
4820. 90 .00	-	Other	40 %

48.21		PAPER OR PAPERBOARD LABELS OF ALL KINDS, WHETHER OR NOT PRINTED.	
4821. 10 .00	-	Printed	15 %

4821. 90 .00	-	Other	15 %
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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	5 %
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4822. 90 .00	-	Other	15 %
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48.23 OTHER PAPER, PAPERBOARD, CELLULOSE WADDING AND WEBS OF CELLULOSE FIBERS, CUT TO SIZE OR SHAPE; OTHER ARTICLES OF PAPER PULP, PAPER, PAPERBOARD, CELLULOSE WADDING OR WEBS OF CELLULOSE FIBERS.
Note: headings from 4823.50 to 4823.59 due to amendment Harmonized system of 2002!

4823. 20 .00	-	Filter paper and paperboard	15 %
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4823. 40 .00	-	Rolls, sheets and dials, printed for self-recording apparatus	15 %
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- Trays, dishes, plates, cups and the like, of paper or paperboard :

4823. 61 .00	-	Of bamboo	30 %
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4823. 69 .00	-	Other	30 %
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4823. 70 .00	- -	Moulded or pressed articles of paper pulp	30 %
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- Other:

4823. 90 .10	- - -	Floorcovering on a base of paper or of paperboard	30 %
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4823. 90 .90	- - -	Other	15 %
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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 90.23);
 - (c) Playing cards or other goods of Chapter 95; or
 - (d) Original engravings, prints or lithographs (heading 97.02), postage or revenue stamps, stamp- postmarks, first-day covers, postal stationery or the like of heading 97.04, antiques of an age exceeding one hundred years or other articles of Chapter 97.
2. For the purposes of Chapter 49, the term 'printed' also means reproduced by means of a duplicating machine, produced under the control of 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 49.03, the expression "children's picture books" means books for children in which the pictures

Additional notes.

1. Reduced duty should be applied as per terms and reservations defined by customs directorate.

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	3 %
	-	Other:	
4901. 91 .00	- -	Dictionaries and encyclopedias, and serial installments thereof	3 %
4901. 99 .00	- -	Other	3 %
49.02		NEWSPAPERS, JOURNALS AND PERIODICALS, WHETHER OR NOT ILLUSTRATED OR CONTAINING ADVERTISING MATERIAL.	
4902. 10 .00	-	Appearing at least four times a week	30 %
4902. 90 .00	-	Other	30 %
49.03		CHILDREN/'S PICTURE, DRAWING OR COLORING BOOKS.	30 %
49.04		MUSIC, PRINTED OR IN MANUSCRIPT, WHETHER OR NOT BOUND OR ILLUSTRATED	30 %
49.05		MAPS AND HYDROGRAPHIC OR SIMILAR CHARTS OF ALL KINDS INCLUDING ATLASES, WALL MAPS, TOPOGRAPHICAL PLANS AND GLOBES, PRINTED.	
4905. 10 .00	-	Globes	5 %
	-	Other:	
4905. 91 .00	- -	In book form	30 %
4905. 99 .00	- -	Other	30 %
49.06		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	30 %

49.07		UNUSED POSTAGE, REVENUE OR SIMILAR STAMPS OF CURRENT OR NEW ISSUE IN THE COUNTRY TO WHICH THEY ARE DESTINED; STAMP IMPRESSED PAPER; BANKNOTES; CHEQUE FORMS; STOCK, SHARE OR BOND CERTIFICATES AND SIMILAR DOCUMENTS OF TITLE.	
4907. 00 .10	- - -	Postage and revenue stamps and banknotes, imported by the State	1 %
4907. 00 .90	- - -	Other	30 %
49.08		TRANSFERS (DECALCOMANIAS).	
4908. 10 .00	-	Transfers (decalcomanias), vitrifiable	3 %
4908. 90 .00	-	Other	3 %
49.09		PRINTED OR ILLUSTRATED POSTCARDS; PRINTED CARDS 50 % BEARING PERSONAL GREETINGS, MESSAGES OR ANNOUNCEMENTS, WHETHER OR NOT ILLUSTRATED, WITH OR WITHOUT ENVELOPES OR TRIMMINGS	
49.10		CALENDARS OF ANY KIND, PRINTED, INCLUDING CALENDAR BLOCKS.	50 %
49.11		OTHER PRINTED MATTER, INCLUDING PRINTED PICTURES AND PHOTOGRAPHS.	
4911. 10 .00	-	Trade advertising material, commercial catalogues and the like	50 %
	-	Other:	
4911. 91 .00	- -	Pictures, designs and photographs	50 %
4911. 99 .00	- -	Other	50 %

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 05.03);
 - (b) Human hair or articles of human hair (heading 05.01, 67.03 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 (for example, wadding, gauze, bandages and similar articles for medical, surgical, dental or veterinary purposes, sterile surgical suture materials); yarn used to clean between the teeth (dental floss), in individual retail packages, of heading 33.06;
 - (f) Sensitised textiles of headings 37.01 to 37.04;

- (g) Monofilament of which any cross-sectional dimension exceeds 1 mm or strip or the like (for example, artificial straw) of an apparent width exceeding 5 mm, of plastics (Chapter 39), or plaits or fabrics or other basketware or wickerwork of such monofilament or strip (Chapter 46);
- (h) Woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with plastics, or articles thereof, of Chapter 39;
- (i) Woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with rubber, or articles thereof, of Chapter 40;
- (j) Hides or skins with their hair or wool on (Chapter 41 or 43) or articles of furskin, artificial fur or articles thereof, of heading 43.03 or 43.04;
- (k) Articles of textile materials of heading 42.01 or 42.02;
- (l) Products or articles of Chapter 48 (for example, cellulose wadding);
- (m) Footwear or parts of footwear, gaiters or leggings or similar articles of Chapter 64;
- (n) Hair-nets or other headgear or parts thereof of Chapter 65;
- (o) Goods of Chapter 67;
- (p) Abrasive-coated textile material (heading 68.05) and also carbon fiber's or articles of carbon fibres of heading 68.15;

- (q) Glass fibres or articles of glass fibres, other than embroidery with glass thread on a visible ground of fabric (Chapter 70);
 - (r) Articles of Chapter 94 (for example, furniture, bedding, lamps and lighting fittings);
 - (s) Articles of Chapter 95 (for example, toys, games, sports requisites and nets);
 - (t) Articles of Chapter 96 (for example, brushes, travel sets for sewing, slide fasteners and typewriter ribbons); or
 - (u) Articles of Chapter 97.
2. A) Goods classifiable in Chapters 50 to 55 or in heading 58.09 or 59.02 and of a mixture of two or more textile materials are to be classified as if consisting wholly of that one textile material which predominates by weight over any other single textile material. When no one textile material predominates by weight, the goods are to be classified as if consisting wholly of that one textile material which is covered by the heading which occurs last in numerical order among those which equally merit consideration.
- (B) For the purposes of the above rule:
- (a) Gimped horsehair yarn (heading 51.10) and metallised yarn (heading 56.05) are to be treated as a single textile material the weight of which is to be taken as the aggregate of the weights of its components; for the classification of woven fabrics, metal thread is to be regarded as a textile material;

- (b) The choice of appropriate heading shall be effected by determining first the Chapter and then the applicable heading within that Chapter, disregarding any materials not classified in that Chapter;
 - (c) When both Chapters 54 and 55 are involved with any other Chapter, Chapters 54 and 55 are to be treated as a single Chapter;
 - (d) Where a Chapter or a heading refers to goods of different textile materials, such materials are to be treated as a single textile material.
- (C) The provisions of paragraphs (A) and (B) above apply also to the yarns referred to in Note 3, 4, 5 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 (U Reinforced with metal thread.
- (f) Reinforced with metal thread

(B) Exceptions

- (a) Yarn of wool or other animal hair and paper yarn, other than yarn reinforced with metal thread;
- (b) Man-made filament tow of Chapter 55 and multifilament yarn without twist or with a twist of less than 5 turns per metre of Chapter 54;
- (c) Silk worm gut of heading 50.06, and monofilaments of Chapter 54;
- (d) Metallised yarn of heading 56.05; yarn reinforced with metal thread is subject to paragraph(A) (f) above; and
- (e) Chenille yarn, gimped yarn and loop wale-yarn of heading 56.06.

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. 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) Elastomeric yarn 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.
 - (b) Unbleached yarn :
 - (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).

(c) Bleached yarn

- (i) yarn which 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.

(d) Coloured (dyed or printed) yarn

- (i) Yarn which 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 fibers 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.

CHAPTER 50

Silk

50.01	SILK-WORM COCOONS SUITABLE FOR REELING	1 %
50.02	RAW SILK (NOT THROWN)	1 %
50.03	SILK WASTE (INCLUDING COCOONS UNSUITABLE FOR REELING, YARN WASTE AND GARNETTED STOCK).	3 %
50.04	SILK YARN (OTHER THAN YARN SPUN FROM SILK WASTE) NOT PUT UP FOR RETAIL SALE	1 %
50.05	YARN SPUN FROM SILK WASTE, NOT PUT UP FOR RETAIL SALE.	1 %
50.06	SILK YARN AND YARN SPUN FROM SILK WASTE, PUT UP FOR RETAIL SALE; SILK-WORM GUT.	1 %
50.07	WOVEN FABRICS OF SILK OR OF SILK WASTE.	
5007. 10 .00	- Fabrics of noil silk	5 %
5007. 20 .00	- Other fabrics, containing 85 % or more by weight of silk or of silk waste other than noil silk	5 %
5007. 90 .00	- ther fabrics	5 %

CHAPTER 51

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

NOTES

1. Throughout the Nomenclature:
 - (a) "Wool" means the natural fiber grown by sheep or lambs;
 - (b) "Fine animal hair" means the hair of alpaca, llama, vicuna, camel, 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 brushmaking hair and bristles (heading 05.02) and horsehair (heading 05.03).

51.01		WOOL, NOT CARDED OR COMBED.	
	-	Greasy, including fleece-washed wool:	
5101. 11 .00	--	Shorn wool	1 %
5101. 19 .00	--	Other	1 %
	-	Wool tops and other combed wool :	
5101. 21 .00	--	Shorn wool	1 %
5101. 29 .00	--	Other	1 %
5101. 30 .00	-	Carbonised	1 %
51.02		FINE OR COARSE ANIMAL HAIR, NOT CARDED OR COMBED:	
	-	Fine animal hair	
5102. 11 .00	--	Of Kashmir(cashmere)goats	1 %
5102. 19 .00	--	Other	1 %
5102. 20 .00	-	Coarse animal hair	1 %
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	1 %
5103. 20 .00	-	Other waste of wool or of fine animal hair	1 %
5103. 30 .00	-	Waste of coarse animal hair	1 %
51.04		GARNETTED STOCK OF WOOL OR OF FINE OR COARSE ANIMAL HAIR	1 %
51.05		WOOL AND FINE OR COARSE ANIMAL HAIR, CARDED OR COMBED (INCLUDING COMBED WOOL IN FRAGMENTS).	
5105. 10 .00	-	Carded wool	1 %
	-	Wool tops and other combed wool:	
5105. 21 .00	--	Combed wool in fragments	1 %
5105. 29 .00	--	Other	1 %
	-	Fine animal hair, carded or combed	
5105. 31 .00	--	Of Kashmir (cashmere) goats	1 %
5105. 39 .00	--	Other	1 %
5105. 40 .00	-	Coarse animal hair, carded or combed	1 %

51.06		YARN OF CARDED WOOL, NOT PUT UP FOR RETAIL SALE.	
5106. 10 .00	-	Containing 85 % or more by weight of wool	1 %
5106. 20 .00	-	Containing less than 85 % by weight of wool	1 %
51.07		YARN OF COMBED WOOL, NOT PUT UP FOR RETAIL SALE:	
5107. 10 .00	-	Containing 85 % or more by weight of wool	1 %
5107. 20 .00	-	Containing less than 85 % by weight of wool	1 %
51.08		YARN OF FINE ANIMAL HAIR (CARDED OR COMBED), NOT PUT UP FOR RETAIL SALE	
5108. 10 .00	-	Carded	1 %
5108. 20 .00	-	Combed	1 %
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	5 %
5109. 90 .00	-	Other	5 %
51.10		YARN OF COARSE ANIMAL HAIR OR OF HORSEHAIR (INCLUDING GIMPED HORSEHAIR YARN), WHETHER OR NOT PUT UP FOR RETAIL SALE	1 %
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/m²	5 %
5111. 19 .00	- -	Other	5 %
5111. 20 .00	-	Other, mixed mainly or solely with man-made filaments	5 %
5111. 30 .00	-	Other, mixed mainly or solely with man-made staple	5 %
5111. 90 .00	-	Other	5 %

51.12		WOVEN FABRICS OF COMBED WOOL OR OF 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	5 %
5112. 19 .00	- -	Other	5 %
5112. 20 .00	-	Other, mixed mainly or solely with man-made filaments	5 %
5112. 30 .00	-	Other, mixed mainly or solely with man-made staple fibres	5 %
5112. 90 .00	-	Other	5 %
51.13		WOVEN FABRICS OF COARSE ANIMAL HAIR OR OF HORSEHAIR	5 %

CHAPTER 52

COTTON

Subheading notes

1. For the purposes of subheadings 5209.42 and 5211.42, 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.

52.01		COTTON, NOT CARDED OR COMBED	1 %
52.02		COTTON WASTE (INCLUDING YARN WASTE AND GARNETTED STOCK)	
5202. 10 .00	-	Yarn waste (including thread waste)	3 %
	-	Other:	
5202. 91 .00	--	Garnetted stock	3 %
5202. 99 .00	--	Other	3 %
52.03		COTTON, CARDED OR COMBED	3 %
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	10 %
5204. 19 .00	--	Other	10 %
5204. 20 .00	-	Put up for retail sale	10 %
52.05		COTTON YARN (OTHER THAN SEWING THREAD), CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, NOT PUT UP FOR RETAIL SALE	
	-	Single yarn, of uncombed fibres :	
	--	Measuring 714.29 decitex or more (not exceeding 14 metric number)	
5205. 11 .10	---	Raw	10 %
		Note: Refer to additional note No 1 of this chapter	
5205. 11 .20	---	Mercerized or glazed	1 %
5205. 11 .90	---	Other	10 %
	--	Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	
5205. 12 .10	---	Raw	10 %
5205. 12 .20	---	Mercerized or glazed	1 %
5205. 12 .90	---	Other	10 %
	--	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	
5205. 13 .10	---	Raw	10 %
5205. 13 .20	---	Mercerized or glazed	1 %

5205. 13 .90	- - -	Other	10 %
	- -	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	
5205. 14 .10	- - -	Raw	10 %
		Note: Refer to additional note No 1 of this chapter	
5205. 14 .20	- - -	Mercerized or glazed	1 %
5205. 14 .90	- - -	Other	1 %
	- -	Measuring less than 125 decitex (exceeding 80 metric number)	
5205. 15 .10	- - -	Raw	1 %
		Note: Refer to additional note No 1 of this chapter	
5205. 15 .20	- - -	Mercerized or glazed	1 %
5205. 15 .90	- - -	Other	1 %
	-	Single yarn, of combed fibres :	
	- -	Measuring 714.29 decitex or more (not exceeding 14 metric number	
5205. 21 .10	- - -	Raw	10 %
		Note: Refer to additional note No 1 of this chapter	
5205. 21 .20	- - -	Mercerized or glazed	1 %
5205. 21 .90	- - -	Other	10 %
	- -	Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	
5205. 22 .10	- - -	Raw	1 %
5205. 22 .20	- - -	Mercerized or glazed	1 %
5205. 22 .90	- - -	Other	10 %
	- -	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	
5205. 23 .10	- - -	Raw	10 %
		Note: Refer to additional note No 1 of this chapter	
5205. 23 .20	- - -	Mercerized or glazed	1 %
5205. 23 .90	- - -	Other	10 %
	- -	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	
5205. 24 .10	- - -	Raw	1 %
5205. 24 .20	- - -	Mercerized or glazed	1 %
5205. 24 .90	- - -	Other	1 %
	- -	Measuring less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number)	

5205. 26 .10	---	Raw	1 %
5205. 26 .20	---	Mercerized or glazed	1 %
5205. 26 .90	---	Other	1 %
	--	Measuring less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number)	
5205. 27 .10	---	Raw	1 %
5205. 27 .20	---	Mercerized or glazed	1 %
5205. 27 .90	---	Other	1 %
	--	Measuring less than 83.33 decitex (exceeding 120 metric number)	
5205. 28 .10	---	Raw	1 %
5205. 28 .20	---	Mercerized or glazed	1 %
5205. 28 .90	---	Other	1 %
	-	Multiple (folded) or cabled yarn, of uncombed fibres :	
	--	Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	
5205. 31 .10	---	Raw	10 %
5205. 31 .20	---	Mercerized or glazed	1 %
5205. 31 .90	---	Other	10 %
	--	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)	
5205. 32 .10	---	Raw	10 %
5205. 32 .20	---	Mercerized or glazed	1 %
5205. 32 .90	---	Other	10 %
	--	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)	
5205. 33 .10	---	Raw	1 %
5205. 33 .20	---	Mercerized or glazed	1 %
5205. 33 .9	---	Other	1 %
	--	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)	
5205. 34 .10	---	Raw	10 %
		Note: Refer to additional note No 1 of this chapter	
5205. 34 .20	---	Mercerized or glazed	1 %

5205. 34 .90	- - -	Other	10 %
	- -	Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn):	
5205. 35 .10	- - -	Raw	1 %
		Note: Refer to additional note No 1 of this chapter	
5205. 35 .20	- - -	Mercerized or glazed	1 %
5205. 35 .90	- - -	Other	1 %
	-	Multiple (folded) or cabled yarn, of combed fibres :	
	- -	Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn):	
5205. 41 .10	- - -	Raw	1 %
5205. 41 .20	- - -	Mercerized or glazed	1 %
5205. 41 .90	- - -	Other:	1 %
	- -	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):	
5205. 42 .10	- - -	Raw	1 %
		Note: Refer to additional note No 1 of this chapter	
5205. 42 .20	- - -	Mercerized or glazed	1 %
5205. 42 .90	- - -	Other	1 %
	- -	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):	
5205. 43 .10	- - -	Raw	1 %
		Note: Refer to additional note No 1 of this chapter	
5205. 43 .20	- - -	Mercerized or glazed	1 %
5205. 43 .90	- - -	Other	1 %
	- -	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):	
5205. 44 .10	- - -	Raw	10 %
		Note: Refer to additional note No 1 of this chapter	
5205. 44 .20	- - -	Mercerized or glazed	1 %
5205. 44 .90	- - -	Other	10 %
	- -	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):	
5205. 46 .10	- - -	Raw	10 %

5205. 46 .20	- - -	Mercerized or glazed	1 %
5205. 46 .90	- - -	Other	10 %
	- -	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):	
5205. 47 .10	- - -	Raw	10 %
5205. 47 .20	- -	Mercerized or glazed	1 %
5205. 47 .90	- - -	Other	10 %
	- -	Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn):	
5205. 48 .10	- - -	Raw	10 %
5205. 48 .20	- - -	Mercerized or glazed	1 %
5205. 48 .90	- - -	Other	10 %

52.06 COTTON YARN (OTHER THAN SEWING THREAD),
CONTAINING LESS THAN 85 % BY WEIGHT OF COTTON,
NOT PUT UP FOR RETAIL SALE

	-	Single yarn, of uncombed fibres :	
5206. 11 .00	- -	Measuring 714.29 decitex or more (not exceeding 14 metric number)	10 %
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)	10 %
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)	10 %
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)	10 %
5206. 15 .00	- -	Measuring less than 125 decitex (exceeding 80 metric number)	10 %
	-	Single yarn, of combed fibres :	
5206. 21 .00	- -	Measuring 714.29 decitex or more (not exceeding 14 metric number)	10 %
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)	10 %
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)	10 %
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)	10 %
5206. 25 .00	- -	Measuring less than 125 decitex (exceeding 80 metric number)	10 %
	-	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)	10 %
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)	10 %
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)	10 %
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)	10 %
5206. 35 .00	- -	Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	10 %
	-	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)	10 %
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)	10 %
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)	10 %
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)	10 %
5206. 45 .00	- -	Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	10 %

52.07 COTTON YARN (OTHER THAN SEWING THREAD) PUT UP FOR RETAIL SALE

5207. 10 .00	-	Containing 85 % or more by weight of cotton	15 %
5207. 90 .00	-	Other	15 %

52.08		WOVEN FABRICS OF COTTON, CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, WEIGHING NOT MORE THAN 200G/SQM	
	-	Unbleached :	
5208. 11 .00	- -	Plain weave, Tiole weighing not more than 100 g/sqm	15 %
5208. 12 .00	- -	Plain weave, Tiole weighing more than 100 g/sqm	15 %
5208. 13 .00	- -	3-thread or 4-thread twill, including cross twill	15 %
5208. 19 .00	- -	Other fabrics	15 %
	-	Bleached :	
5208. 21 .00	- -	Plain weave, Tiole weighing not more than 100 g/sqm	15 %
5208. 22 .00	- -	Plain weave, weighing more than 100 g/sqm	15 %
5208. 23 .00	- -	3-thread or 4-thread twill, including cross twill	15 %
5208. 29 .00	- -	Other fabrics	15 %
	-	Dyed :	
5208. 31 .00	- -	Plain weave, Tiole weighing not more than 100 g/sqm	15 %
5208. 32 .00	- -	Plain weave, Tiole weighing more than 100 g/sqm	15 %
5208. 33 .00	- -	3-thread or 4-thread twill, including cross twill	15 %
5208. 39 .00	- -	Other fabrics	15 %
	-	Of yarns of different colours :	
5208. 41 .00	- -	Plain weave, Tiole weighing not more than 100 g/sqm	15 %
5208. 42 .00	- -	Plain weave, Tiole weighing more than 100 g/sqm	15 %
5208. 43 .00	- -	3-thread or 4-thread twill, including cross twill	15 %
5208. 49 .00	- -	Other fabrics	15 %
	-	Printed :	
5208. 51 .00	- -	Plain weave, Tiole weighing not more than 100 g/sqm	15 %
5208. 52 .00	- -	Plain weave, Tiole weighing more than 100 g/sqm	15 %
5208. 59 .00	- -	Other fabrics	15 %

52.09 WOVEN FABRICS OF COTTON, CONTAINING 85 % OR MORE
BY WEIGHT OF COTTON, WEIGHING
MORE THAN 200 G/SQ M

	-	Unbleached :	
5209. 11 .00	- -	Plain weave "Toile"	15 %

5209. 12 .00	- -	3-thread or 4-thread twill, including cross- twill "Serge"	15 %
5209. 19 .00	- -	Other fabrics	15 %
	-	Bleached :	
5209. 21 .00	- -	Plain weave "Toile"	15 %
5209. 22 .00	- -	3-thread or 4-thread twill, including cross- twill "Tiole"	15 %
5209. 29 .00	- -	Other fabrics	15 %
	-	Dyed :	
5209. 31 .00	- -	Plain weave "Tiole"	15 %
5209. 32 .00	- -	3-thread or 4-thread twill, including cross- twill "Serge"	15 %
5209. 39 .00	- -	Other fabrics	15 %
	-	Of yarns of different colours :	
5209. 41 .00	- -	Plain weave	15 %
5209. 42 .00	-	Denim	15 %
5209. 43 .00	- -	Other fabrics of 3-thread or 4-thread twill, including cross twill	15 %
5209. 49 .00	- -	Other fabrics	15 %
	-	Printed :	
5209. 51 .00	- -	Plain weave	15 %
5209. 52 .00	- -	3-thread or 4-thread twill, including cross twill	15 %
5209. 59 .00	- -	Other fabrics	15 %

52.10 **WOVEN FABRICS OF COTTON, CONTAINING LESS THAN
85 % BY WEIGHT OF COTTON, MIXED MAINLY OR SOLELY
WITH MAN-MADE FIBERS, WEIGHING
NOT MORE THAN 200G/SQM OR ARTIFICIAL.**

	-	Unbleached :	
	- -	Plain weave	
5210. 11 .10	- - -	Weighing not more than 130 g/sqm	15 %
5210. 11 .90	- - -	Other	15 %
	- -	Other fabrics	
5210. 19 .10	- - -	Weighing not more than 130 g/sqm	15 %

5210. 19 .90	---	Other	15 %
	-	Bleached :	
	--	Plain weave	
5210. 21 .10	---	Weighing not more than 130 g/sqm	15 %
5210. 21 .90	---	Other	15 %
	--	Other fabrics	
5210. 29 .10	---	Weighing not more than 130 g/sqm	15 %
5210. 29 .90	---	Other	15 %
	-	Dyed :	
	--	Plain weave	
5210. 31 .10	---	Weighing not more than 130 g/sqm	15 %
5210. 31 .90	---	Other	15 %
	--	3-thread or 4-thread twill, including cross twill	
5210. 32 .10	---	Weighing not more than 130 g/sqm	15 %
5210. 32 .90	---	Other	15 %
	--	Other fabrics:	
5210. 39 .10	---	Weighing not more than 130 g/sqm	15 %
5210. 39 .90	---	Other	15 %
	-	Of yarns of different colours :	
	--	Plain weave:	
5210. 41 .10	---	Weighing not more than 130 g/sqm	15 %
5210. 41 .90	---	Other	15 %
	--	Other fabrics	
5210. 49 .10	---	Weighing not more than 130 g/sqm	15 %
5210. 49 .90	---	Other	15 %
	-	Printed :	
	--	Plain weave	
5210. 51 .10	---	Weighing not more than 130 g/sqm	15 %
5210. 51 .90	---	Other	15 %
	--	Other fabrics	
5210. 59 .10	---	Weighing not more than 130 g/sqm	15 %
5210. 59 .90	---	Other	15 %

52.11		Woven fabrics of cotton, containing less than 85 % by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m2.	
	-	Unbleached :	
5211. 11 .00	- -	Plain weave	15 %
5211. 12 .00	- -	3-thread or 4-thread twill, including cross twill	15 %
5211. 19 .00	- -	Other fabrics	15 %
5211. 20 .00	-	Bleached :	15 %
	-	Dyed :	
5211. 31 .00	- -	Plain weave	15 %
5211. 32 .00	- -	3-thread or 4-thread twill, including cross twill	15 %
5211. 39 .00	- -	Other fabrics	15 %
	-	Of yarns of different colours :	
5211. 41 .00	- -	Plain weave	15 %
5211. 42 .00	- -	Denim	15 %
5211. 43 .00	- -	Other fabrics of 3-thread or 4-thread twill, including cross twill	15 %
5211. 49 .00	- -	Other fabrics	15 %
	-	Printed :	
5211. 51 .00	- -	Plain weave	15 %
5211. 52 .00	- -	3-thread or 4-thread twill, including cross twill	15 %
5211. 59 .00	- -	Other fabrics	15 %

52.12 OTHER WOVEN FABRICS OF COTTON.

	-	Weighing not more than 200 g/m2 :	
	- -	Unbleached:	
5212. 11 .10	- - -	Weighing not more than 130 g/sqm	15 %
5212. 11 .90	- - -	Other	15 %
	- -	Bleached:	
5212. 12 .10	- - -	Weighing not more than 130 g/sqm	15 %
5212. 12 .90	- - -	Other	15 %
	- -	Dyed:	
5212. 13 .10	- - -	Weighing not more than 130 g/sqm	15 %
5212. 13 .90	- - -	Other	15 %
	- -	Of yarns of different colours:	
5212. 14 .10	- - -	Weighing not more than 130 g/sqm	15 %
5212. 14 .90	- - -	Other	15 %
	- -	Printed	
5212. 15 .10	- - -	Weighing not more than 130 g/sqm	15 %
5212. 15 .90	- - -	Other	15 %
	-	Weighing more than 200 g/m2 :	
5212. 21 .00	- -	Unbleached	15 %
5212. 22 .00	- -	Bleached	15 %
5212. 23 .00	- -	Dyed	15 %
5212. 24 .00	- -	Of yarns of different colours	15 %
5212. 25 .00	- -	Printed	15 %

CHAPTER 53

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

Additional notes

1. Reduced duty should be applied as per terms and reservations defined by customs directorate.

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	1 %
	-	Flax, broken, scutched, hackled or otherwise processed, but not spun :	
5301. 21 .00	- -	Broken or scutched	1 %
5301. 29 .00	- -	Other	1 %
5301. 30 .00	-	Flax tow and waste	1 %
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	1 %
5302. 90 .00	-	Other	1 %
53.03		JUTE AND OTHER TEXTILE BAST FIBERS (EXCLUDING FLAX, TRUE HEMP AND RAMIE), RAW OR PROCESSED BUT NOT SPUN; TOW AND WASTE OF THESE FIBERS (INCLUDING YARN WASTE AND GARNETTED STOCK).	
5303. 10 .00	-	Jute and other textile bast fibers, raw or retted	1 %
5303. 90 .00	-	Other	1 %
53.05		COCONUT, ABACA (MANILA HEMP OR MUSA TEXTILIS 1 % NEE), RAMIE AND OTHER VEGETABLE TEXTILE FIBERS, NOT ELSEWHERE SPECIFIED OR INCLUDED, RAW OR PROCESSED BUT NOT SPUN; TOW, NOILS AND WASTE OF THESE FIBERS (INCLUDING YARN WASTE AND GARNETTED STOCK).	

53.06		FLAX YARN:	
5306. 10 .00	-	Single	1 %
5306. 20 .00	-	Multiple (folded) or cabled	1 %
53.07		YARN OF JUTE OR OTHER TEXTILE BAST FIBERS OF HEADING NO. 5303.	
5307. 10 .00	-	Single	1 %
5307. 20 .00	-	Multiple (folded) or cabled	1 %
53.08		YARN OF OTHER VEGETABLE TEXTILE FIBERS; PAPER YARN: Note: subheading 5307.30.00 is deleted due to amendment of H.S of 2002, and belongs to subheading 5307.90.00	
5308. 10 .00	-	Coir yarn	1 %
5308. 20 .00	-	True hemp yarn	1 %
	-	Other:	
5308. 90 .10	- - -	Ramie yarn	1 %
5308. 90 .20	- - -	Paper yarn	1 %
5308. 90 .90	- - -	Other	1 %

53.09		WOVEN FABRICS OF FLAX.	
	-	Containing 85 % or more by weight of flax :	
5309. 11 .00	- -	Unbleached or bleached	5 %
5309. 19 .00	- -	Other	5 %
	-	Containing less than 85 % by weight of flax:	
5309. 21 .00	- -	Unbleached or bleached	5 %
5309. 29 .00	- -	Other	5 %
53.10		WOVEN FABRICS OF JUTE OR OF OTHER TEXTILE BAST FIBERS OF HEADING NO. 5303.	
5310. 10 .00	-	Unbleached	5 %
5310. 90 .00	-	Other	5 %
53.11		WOVEN FABRICS OF OTHER VEGETABLE TEXTILE FIBERS; WOVEN FABRICS OF PAPER YARN	5 %

CHAPTER 54

MAN-MADE FILAMENTS

NOTES

1. Throughout the Nomenclature, the term "man-made fibers" means staple fibers and filaments of organic polymers produced by manufacturing processes, either:
 - (a) By polymerisation of organic monomers, such as polyamides, polyesters, polyurethanes or polyvinyl derivatives; or
 - (b) By chemical transformation of natural organic polymers (for example, cellulose, casein, proteins or algae), such as viscose rayon, cellulose acetate, cupro or alginates.

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

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.

54.01		SEWING THREADS OF MAN-MADE SYNTHETIC OR ARTIFICIAL FILAMENTS, WHETHER OR NOT PUT UP FOR RETAIL SALE.	
	-	Of synthetic filaments :	
5401. 10 .10	- - -	Not put up for retail sale	10 %
5401. 10 .20	- - -	Put up for retail sale	10 %
	-	Of artificial filaments :	
5401. 20 .10	- - -	Not put up for retail sale	10 %
5401. 20 .20	- - -	Put up for retail sale	10 %
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	5 %
5402. 19 .00	- -	Other	5 %
5402. 20 .00	-	High tenacity yarn of polyesters	10 %
	-	Textured yarn :	
5402. 31 .00	- -	Of nylon or other polyamides, measuring per single yarn not more than 50 tex	5 %
	- -	Of nylon or other polyamides, measuring per single yarn more than 50 tex	
5402. 32 .10	- - -	Of nylon or other polyamides (heat set) with discontinuous coloring, measuring more than 130 tex ,imported by industrial establishment	1 %
5402. 32 .90	- - -	Other	5 %
5402. 33 .00	- -	Of polyesters	10 %
	- -	Of polypropylene	
5402. 34 .10	- - -	Polypropylene yarns measuring per yarn 150 tex or more ,heat set yarn imported by industrial establishment	1 %
5402. 34 .90	- - -	other	5 %
5402. 39 .00	- -	other	5 %
	-	Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre :	
5402. 44 .00	- -	Elastomeric	1 %
5402. 45 .00	- -	Other,Of nylon or other polyamides	1 %
5402. 46 .00	- -	Other, of polyesters, partially oriented	1 %
5402. 47 .00	- -	Other,Of polyesters	10 %

5402. 48 .00	- - -	Other, of polypropylene	10 %
5402. 49 .00	- -	Other	10 %
	-	Other yarn, single, with a twist exceeding 50 turns per metre :	
5402. 51 .00	- -	Of nylon or other polyamide	1 %
5402. 52 .00	- -	Of polyesters	10 %
5402. 59 .00	- -	Other	10 %
	-	Other yarn, multiple (folded) or cabled :	
5402. 61 .00	- -	Of nylon or other polyamides	1 %
5402. 62 .00	- -	Of polyesters	10 %
5402. 69 .00	- -	Other	10 %

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	5 %
	-	Other yarn, single :	
5403. 31 .00	- -	Of viscose rayon, untwisted or with a twist not exceeding 120 turns per meter	5 %
5403. 32 .00	- -	Of viscose rayon, with a twist exceeding 120 turns per meter	5 %
5403. 33 .00	- -	Of cellulose acetate	5 %
5403. 39 .00	- -	Other	5 %
	-	Other yarn, multiple (folded) or cabled :	
5403. 41 .00	- -	Of viscose rayon	5 %
5403. 42 .00	- -	Of cellulose acetate	5 %
5403. 49 .00	- -	Other	5 %

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	1 %
5404. 12 .00	- -	Other, of polypropylene	10 %
5404. 19 .00	- -	Other	10 %
5404. 90 .00	- -	Other	5 %

54.05		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.	5 %
54.06		MAN-MADE FILAMENT YARN (OTHER THAN SEWING THREAD), PUT UP FOR RETAIL SALE.	10 %
54.07		WOVEN FABRICS OF SYNTHETIC FILAMENT YARN, INCLUDING WOVEN FABRICS OBTAINED FROM MATERIALS OF HEADING NO. 5404.	
	-	Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters	
5407. 10 .10	- - -	of nylon or other polyamides	10 %
5407. 10 .20	- - -	of polyesters	15 %
5407. 20 .00	-	Woven fabrics obtained from strip or the like	10 %
5407. 30 .00	-	Fabrics specified in Note 9 to Section XI	10 %
	-	Other woven fabrics, containing 85 % or more by weight of filaments of nylon or other polyamides :	
5407. 41 .00	- -	Unbleached or bleached	10 %
5407. 42 .00	- -	Dyed	10 %
5407. 43 .00	- -	Of yarns of different colours	10 %
5407. 44 .00	- -	Printed	10 %
	-	Other woven fabrics, containing 85 % or more by weight of textured polyester filaments :	
5407. 51 .00	- -	Unbleached or bleached	15 %
5407. 52 .00	- -	Dyed	15 %
5407. 53 .00	- -	Of yarns of different colours	15 %
5407. 54 .00	- -	Printed	15 %
	-	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	15 %
5407. 69 .00	--	Other	15 %
	-	Other woven fabrics, containing 85 % or more by weight of synthetic filaments :	
5407. 71 .00	--	Unbleached or bleached	10 %
5407. 72 .00	--	Dyed	10 %
5407. 73 .00	--	Of yarns of different colours	10 %
5407. 74 .00	--	Printed	10 %
	-	Other woven fabrics, containing less than 85 % by weight of synthetic filaments, mixed mainly or solely with cotton :	
5407. 81 .00	--	Unbleached or bleached	10 %
5407. 82 .00	--	Dyed	10 %
5407. 83 .00	--	Of yarns of different colours	10 %
5407. 84 .00	--	Printed	10 %
	-	Other woven fabrics :	
5407. 91 .00	--	Unbleached or bleached	10 %
5407. 92 .00	--	Dyed	10 %
5407. 93 .00	--	Of yarns of different colours	10 %
5407. 94 .00	--	Printed	10 %

54.08 **WOVEN FABRICS OF ARTIFICIAL FILAMENT YARN,
INCLUDING WOVEN FABRICS OBTAINED FROM
MATERIALS OF HEADING NO. 5405.**

5408. 10 .00	-	Woven fabrics obtained from high tenacity yarn, of viscose rayon	10 %
	-	Other woven fabrics, containing 85 % or more by weight of artificial filament or strip or the like :	
5408. 21 .00	--	Unbleached or bleached	10 %
5408. 22 .00	--	Dyed	10 %
5408. 23 .00	--	Of yarns of different colours	10 %
5408. 24 .00	--	Printed	10 %
	-	Other woven fabrics :	
5408. 31 .00	--	Unbleached or bleached	10 %
5408. 32 .00	--	Dyed	10 %
5408. 33 .00	--	Of yarns of different colours	10 %
5408. 34 .00	--	Printed	10 %

CHAPTER 55

MAN-MADE STAPLE FIBRES

NOTES

1. Headings 55.01 and 55.02 apply only to man-made filament tow, consisting of parallel filaments of a uniform length equal to the length of the tow, meeting the following specifications:
 - (a) Length of tow exceeding 2 m;
 - (b) Twist less than 5 turns per 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.

Additional notes

1. Reduced duty should be applied as per terms and reservations defined by customs directorate.

55.01		SYNTHETIC FILAMENT ,TOW	
5501. 10 .00	-	Of nylon or other polyamides	1 %
5501. 20 .00	-	Of polyesters	1 %
5501. 30 .00	-	Acrylic or modacrylic	1 %
5501. 40 .00	-	Of polypropylene	1 %
5501. 90 .00	-	Other	1 %
55.02		ARTIFICIAL FILAMENT TOW	1 %
55.03		SYNTHETIC STAPLE FIBERS, NOT CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING:	
	-	Of nylon or other polyamides :	
5503. 11 .00	- -	Of aramids	1 %
5503. 19 .00	- -	Other	1 %
5503. 20 .00	-	Of polyesters	1 %
5503. 30 .00	-	Acrylic or modacrylic	1 %
5503. 40 .00	-	Of polypropylene	1 %
5503. 90 .00	-	Other	1 %
		Note: Refer to additional note No 2 of this chapter	
55.04		ARTIFICIAL STAPLE FIBERS, NOT CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING:	
5504. 10 .00	-	Of viscose rayon	1 %
5504. 90 .00	-	Other	1 %
55.05		WASTE OF SYNTHETIC & ARTIFICIAL FIBERS WASTE (INCLUDING NOILS, YARN WASTE AND GARNETTED STOCK) OF MAN-MADE FIBERS:	
5505. 10 .00	-	Of synthetic fibers	1 %
5505. 20 .00	-	Of artificial fibers	1 %
		Note: Refer to additional note No 2 of this chapter	

55.06		SYNTHETIC STAPLE FIBERS, CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING:	
5506. 10 .00	-	Of nylon or other polyamides	1 %
5506. 20 .00	-	Of polyesters	1 %
5506. 30 .00	-	Acrylic or modacrylic	1 %
5506. 90 .00	-	Other	1 %
		Note: refer to additional note No 2 of this chapter	
55.07		ARTIFICIAL STAPLE FIBERS, CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING	1 %
55.08		SEWING THREAD OF MAN-MADE STAPLE FIBERS, WHETHER OR NOT PUT UP FOR RETAIL SALE.	
5508. 10 .00	-	Of synthetic staple fibres	10 %
5508. 20 .00	-	Of artificial staple fibres	10 %
55.09		YARN (OTHER THAN SEWING THREAD) OF SYNTHETIC STAPLE FIBERS, 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	5 %
5509. 12 .00	- -	Multiple (folded) or cabled yarn	5 %
	-	Containing 85 % or more by weight of polyester staple fibres :	
5509. 21 .00	- -	Single yarn	5 %
5509. 22 .00	- -	Multiple (folded) or cabled yarn	5 %
	-	Containing 85 % or more by weight of acrylic or modacrylic staple fibres :	
5509. 31 .00	- -	Single yarn	5 %
5509. 32 .00	- -	Multiple (folded) or cabled yarn	5 %
	-	Other yarn, containing 85 % or more by weight of synthetic staple fibres :	
5509. 41 .00	- -	Single yarn	10 %
5509. 42 .00	- -	Multiple (folded) or cabled yarn	10 %
	-	Other yarn, of polyester staple fibres :	
5509. 51 .00	- -	Mixed mainly or solely with artificial staple fibers	10 %

5509. 52 .00	--	Mixed mainly or solely with wool or fine animal hair	5 %
5509. 53 .00	--	Mixed mainly or solely with cotton	10 %
5509. 59 .00	--	Other	10 %
	-	Other yarn, of acrylic or modacrylic staple fibres :	
5509. 61 .00	--	Mixed mainly or solely with wool or fine animal hair	5 %
5509. 62 .00	--	Mixed mainly or solely with cotton	10 %
5509. 69 .00	--	Other	10 %
	-	Other yarn :	
5509. 91 .00	--	Mixed mainly or solely with wool or fine animal hair	5 %
5509. 92 .00	--	Mixed mainly or solely with cotton	10 %
5509. 99 .00	--	Other	10 %

55.10 YARN (OTHER THAN SEWING THREAD) OF ARTIFICIAL STAPLE FIBERS, NOT PUT UP FOR RETAIL SALE:

	-	Containing 85 % or more by weight of artificial staple fibres :	
5510. 11 .00	--	Single yarn	10 %
5510. 12 .00	--	Multiple (folded) or cabled yarn	10 %
5510. 20 .00	-	Other yarn, mixed mainly or solely with wool or fine animal hair	5 %
5510. 30 .00	-	Other yarn, mixed mainly or solely with cotton	10 %
5510. 90 .00	-	Other yarn	10 %

55.11 YARNS (OTHER THAN SEWING THREAD) Of ARTIFICIAL OR MAN-MADE STAPLE FIBERS, PUT UP FOR RETAIL SALE.

5511. 10 .00	-	Of synthetic staple fibers, containing 85 % or more by weight of such fibers	10 %
5511. 20 .00	-	Of synthetic staple fibers, containing less than 85 % by weight of such fibers	10 %
5511. 30 .00	-	Of artificial staple fibers	10 %

55.12 WOVEN FABRICS OF SYNTHETIC STAPLE FIBERS, CONTAINING 85 % OR MORE BY WEIGHT OF SYNTHETIC STAPLE FIBERS.

	-	Containing 85 % or more by weight of polyester staple fibres :	
5512. 11 .00	--	Unbleached or bleached	15 %

5512. 19 .00	--	Other	15 %
	-	Containing 85 % or more by weight of acrylic or modacrylic staple fibres :	
5512. 21 .00	--	Unbleached or bleached	10 %
5512. 29 .00	--	Other:	10 %
	-	Other:	
5512. 91 .00	--	Unbleached or bleached	10 %
5512. 99 .00	--	Other	10 %

55.13 WOVEN FABRICS OF SYNTHETIC STAPLE FIBERS,
CONTAINING LESS THAN 85 % BY WEIGHT OF SUCH
FIBERS, MIXED MAINLY OR SOLELY WITH COTTON, OF A
WEIGHT NOT EXCEEDING 170 G/SQM.

	-	Unbleached or bleached :	
5513. 11 .00	--	Of polyester staple fibres, plain weave "Toile"	15 %
5513. 12 .00	--	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	15 %
5513. 13 .00	--	Other woven fabrics of polyester staple fibres	15 %
5513. 19 .00	--	Other woven fabrics	10 %
	-	Dyed :	
5513. 21 .00	--	Of polyester staple fibres, plain weave "Toile"	15 %
5513. 23 .00	--	Other woven fabrics of polyester staple fibres	15 %
5513. 29 .00	--	Other woven fabrics	10 %
	-	Of yarns of different colours :	
5513. 31 .00	--	Of polyester staple fibres, plain weave "Toile"	15 %
5513. 39 .00	--	Other woven fabrics	10 %
	-	Printed :	
5513. 41 .00	--	Of polyester staple fibres, plain weave "Toile"	15 %
5513. 49 .00	--	Other woven fabrics	10 %

55.14 WOVEN FABRICS OF SYNTHETIC STAPLE FIBERS,
CONTAINING LESS THAN 85 % BY WEIGHT OF SUCH
FIBERS, MIXED MAINLY OR SOLELY WITH COTTON, OF A
WEIGHT EXCEEDING 170 G/SQM.

	-	Unbleached or bleached :	
5514. 11 .00	--	Of polyester staple fibres, plain weave	15 %

5514. 12 .00	--	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	15 %
5514. 19 .00	--	Other woven fabrics	10 %
	-	Dyed	
5514. 21 .00	--	Of polyester staple fibres, plain weave "Toile"	15 %
5514. 22 .00	--	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	15 %
5514. 23 .00	--	Other woven fabrics of polyester staple fibres	15 %
5514. 29 .00	--	Other woven fabrics	10 %
	-	Of yarns of different colours :	
5514. 30 .10	---	Of polyester staple fibres, plain weave	15 %
5514. 30 .90	---	Of other staple fibres	10 %
	-	Printed	
5514. 41 .00	--	Of polyester staple fibres, plain weave "Toile"	15 %
5514. 42 .00	--	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	15 %
5514. 43 .00	--	Other woven fabrics of polyester staple fibres	15 %
5514. 49 .00	--	Other woven fabrics 1	0 %
5513. 12 .00	--	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	15 %
5513. 13 .00	--	Other woven fabrics of polyester staple fibres	15 %
5513. 19 .00	--	Other woven fabrics	10 %
	-	Dyed :	
5513. 21 .00	--	Of polyester staple fibres, plain weave "Toile"	15 %
5513. 23 .00	--	Other woven fabrics of polyester staple fibres	15 %
5513. 29 .00	--	Other woven fabrics	10 %
	-	Of yarns of different colours :	
5513. 31 .00	--	Of polyester staple fibres, plain weave "Toile"	15 %
5513. 39 .00	--	Other woven fabrics	10 %
	-	Printed :	
5513. 41 .00	--	Of polyester staple fibres, plain weave "Toile"	15 %
5513. 49 .00	--	Other woven fabrics	10 %

55.14 **WOVEN FABRICS OF SYNTHETIC STAPLE FIBERS,**
CONTAINING LESS THAN 85 % BY WEIGHT OF SUCH
FIBERS, MIXED MAINLY OR SOLELY WITH COTTON, OF A
WEIGHT EXCEEDING 170 G/SQM.

- Unbleached or bleached :

5514. 11 .00	--	Of polyester staple fibres, plain weave	15 %
5514. 12 .00	--	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	15 %
5514. 19 .00	--	Other woven fabrics	10 %
	-	Dyed	
5514. 21 .00	--	Of polyester staple fibres, plain weave "Toile"	15 %
5514. 22 .00	--	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	15 %
5514. 23 .00	--	Other woven fabrics of polyester staple fibres	15 %
5514. 29 .00	--	Other woven fabrics	10 %
	-	Of yarns of different colours :	
5514. 30 .10	---	Of polyester staple fibres, plain weave	15 %
5514. 30 .90	---	Of other staple fibres	10 %
	-	Printed	
5514. 41 .00	--	Of polyester staple fibres, plain weave "Toile"	15 %
5514. 42 .00	--	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	15 %
5514. 43 .00	--	Other woven fabrics of polyester staple fibres	15 %
5514. 49 .00	--	Other woven fabrics	10 %

55.15 OTHER WOVEN FABRICS OF SYNTHETIC STAPLE FIBERS.

	-	Of polyester staple fibres :	
5515. 11 .00	--	Mixed mainly or solely with viscose rayon staple fibres	15 %
5515. 12 .00	--	Mixed mainly or solely with man-made filaments	15 %
5515. 13 .00	--	Mixed mainly or solely with wool or fine animal hair	15 %
5515. 19 .00	--	Other	15 %
	-	Of acrylic or modacrylic staple fibres :	
5515. 21 .00	--	Mixed mainly or solely with man-made filaments	10 %
5515. 22 .00	--	Mixed mainly or solely with wool or fine animal hair	10 %
5515. 29 .00	--	Other	10 %
	-	Other woven fabrics :	
5515. 91 .00	--	Mixed mainly or solely with man-made filaments	10 %
5515. 99 .00	--	Other:	10 %

55.16

WOVEN FABRICS OF ARTIFICIAL STAPLE FIBERS:

	-	Containing 85 % or more by weight of artificial staple fibres :	
5516. 11 .00	- -	Unbleached or bleached	10 %
5516. 12 .00	- -	Dyed	10 %
5516. 13 .00	- -	Of yarns of different colours	10 %
5516. 14 .00	- -	Printed	10 %
	-	Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with man-made filaments :	
5516. 21 .00	- -	Unbleached or bleached	10 %
5516. 22 .00	- -	Dyed	10 %
5516. 23 .00	- -	Of yarns of different colours	10 %
5516. 24 .00	- -	Printed	10 %
	-	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	10 %
5516. 32 .00	- -	Dyed	10 %
5516. 33 .00	- -	Of yarns of different colours	10 %
5516. 34 .00	- -	Printed	10 %
	-	Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with cotton :	
5516. 41 .00	- -	Unbleached or bleached	10 %
5516. 42 .00	- -	Dyed	10 %
5516. 43 .00	- -	Of yarns of different colours	10 %
5516. 44 .00	- -	Printed	10 %
	-	Other:	
5516. 91 .00	- -	Unbleached or bleached	10 %
5516. 92 .00	- -	Dyed	10 %
5516. 93 .00	- -	Of yarns of different colours	10 %
5516. 94 .00	- -	Printed	10 %

CHAPTER 56

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

NOTES

1. This Chapter does not cover:
 - (a) Wadding, felt or nonwovens, impregnated, coated or covered with substances or preparations (for example, perfumes or cosmetics of Chapter 33. soaps or detergents of heading 34.01, polishes, creams or similar preparations of heading 34.05. fabric softeners of heading 38.09) where the textile material is present merely as a carrying medium;
 - (b) Textile products of heading 58.11;
 - (c) Natural or artificial abrasive powder or grain, on a backing of felt or nonwovens (heading 68.05);
 - (d) Agglomerated or reconstituted mica, on a backing of felt or nonwovens (heading 68.14); or
 - (e) Metal foil on a backing of felt or nonwovens (Section XV).

2. The term "felt" includes needleloom felt and fabrics consisting of a web of textile fibers the cohesion of which has been enhanced by a stitch-bonding process using fibers from the web itself.
3. Headings 56.02 and 56.03 cover respectively felt and nonwovens, impregnated, coated, covered or laminated with plastics or rubber whatever the nature of these materials (compact or cellular).

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

Headings 56.02 and 56.03 do not, however, cover:

- (a) Felt impregnated, coated, covered or laminated with plastics or rubber, containing 50 % or less by weight of textile material or felt completely embedded in plastics or rubber (Chapter 39 or 40);
- (b) Nonwovens, either completely embedded in plastics or rubber, or entirely coated or covered on both sides with such materials, provided that such coating or covering can be seen with the naked eye with no account being taken of any resulting change of colour (Chapter 39 or 40); or
- (c) Plates, sheets or strip of cellular plastics or cellular rubber combined with felt or nonwovens, where the textile material is present merely for reinforcing purposes (Chapter 39 or 40).

4. Heading 56.04 does not cover textile yarn, or strip or the like of heading 54.04 or 54.05, in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55); for the purpose of this provision, no account should be taken of any resulting change of colour.

Additional notes

1. Reduced duty should be applied as per terms and reservations defined by customs directorate.

56.01 **WADDING OF TEXTILE MATERIALS AND ARTICLES
THEREOF; TEXTILE FIBERS, 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	30 %
	-	Wadding; other articles of wadding :	
5601. 21 .00	- -	Of cotton	5 %
5601. 22 .00	- -	Of man-made or synthetic fibers	5 %
5601. 29 .00	- -	Other	5 %
5601. 30 .00	-	Textile flock and dust and mill neps	7 %

56.02 **FELT, WHETHER OR NOT IMPREGNATED, COATED,
COVERED OR LAMINATED.**

5602. 10 .00	-	Needleloom felt and stitch-bonded fibre fabrics	5 %
	-	Other felt, not impregnated, coated, covered or laminated :	
5602. 21 .00	- -	Of wool or fine animal hair	5 %
5602. 29 .00	- -	Of other textile materials	5 %
5602. 90 .00	-	Other	5 %

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	5 %
5603. 12 .00	- -	Weighing more than 25 g/m ² but not more than 70 g/m ²	5 %
5603. 13 .00	- -	Weighing more than 70 g/m ² but not more than 150 g/m ²	5 %
5603. 14 .00	- -	Weighing more than 150 g/m ²	5 %
	-	Other:	
5603. 91 .00	- -	Weighing not more than 25 g/m ²	5 %
5603. 92 .00	- -	Weighing more than 25 g/m ² but not more than 70 g/m ²	5 %
5603. 93 .00	- -	Weighing more than 70 g/m ² but not more than 150 g/m ²	5 %
5603. 94 .00	- -	Weighing more than 150 g/m ²	5 %

56.04		RUBBER THREAD AND CORD, TEXTILE COVERED; TEXTILE YARN, AND STRIP AND THE LIKE OF HEADING NO. 5404 OR 5405, IMPREGNATED, COATED, COVERED OR SHEATHED WITH RUBBER OR PLASTICS.	
5604. 10 .00	-	Rubber thread and cord, textile covered	7 %
5604. 90 .00	-	Other	7 %
56.05		METALLIZED YARN, WHETHER OR NOT GIMPED, CONSISTING OF TEXTILE YARN, OR STRIP OR THE LIKE OF HEADING NO. 5404 OR 5405, COMBINED WITH METAL IN THE FORM OF THREAD, STRIP OR POWDER OR COVERED WITH METAL.	7 %
56.06		GIMPED YARN, AND STRIP AND THE LIKE OF HEADING NO. 5404 OR 5405, GIMPED (OTHER THAN THOSE OF HEADING NO. 5605 AND GIMPED HORSEHAIR YARN); CHENILLE YARN (INCLUDING FLOCK CHENILLE YARN); LOOP WALE-YARN.	7 %
Note: subheading 2607.30.00 was deleted due to amendment of the H.S of 2002 , and it is under subheading 5607.90!			
56.07		TWINE, CORDAGE, ROPE 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	30 %
5607. 29 .00	- -	Other	30 %
	-	Of polyethylene or polypropylene :	
5607. 41 .00	- -	Binder or baler twine	30 %

5607. 49 .00	- -	Other	30 %
5607. 50 .00	-	Of other synthetic fibers	30 %
5607. 90 .00	-	Other	30 %

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	30 %
5608. 19 .00	- -	Other	50 %
5608. 90 .00	-	Other	50 %

56.09 ARTICLES OF YARN, STRIP OR THE LIKE OF HEADING NO. 5404 OR 5405; TWINE, CORDAGE, ROPE OR CABLES, NOT ELSEWHERE SPECIFIED OR INCLUDED 50 %

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.

57.01 CARPETS AND OTHER TEXTILE FLOOR COVERINGS,
KNOTTED, TWISTED WHETHER OR NOT MADE UP.

	-	Of wool or fine animal hair	
5701. 10 .10	- - -	Hamadan, plush, chiraz and the like	50 %
5701. 10 .20	- - -	Tabriz and the like	50 %
5701. 10 .30	- - -	Yased, Kharassan and the like	50 %
5701. 10 .40	- - -	Koum, Karaman, Yamout and the like	50 %
5701. 10 .50	- - -	Kachan, Ispahan, Boukhara, Chinese and the like	50 %
	-	Of other textile materials:	
5701. 90 .10	- - -	Of silk	50 %
5701. 90 .20	- - -	Of artificial or synthetic textiles materials	50 %
5701. 90 .30	- - -	Of cotton	50 %
5701. 90 .40	- - -	Of crude furs	50 %
5701. 90 .90	- - -	Other	50 %

Note: Refer to additional note No 2 of this chapter

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	50 %
5702. 20 .00	-	Floor coverings of coconut fiber (coir)	50 %
	-	Other, of pile construction, not made up :	
5702. 31 .00	- -	Of wool or of fine animal hair	50 %
5702. 32 .00	- -	Of man-made textile materials	50 %
5702. 39 .00	- -	Of other textile materials	50 %
	-	Other, of pile construction, made up :	
5702. 41 .00	- -	Of wool or of fine animal hair	50 %
5702. 42 .00	- -	Of man-made textile materials	50 %
5702. 49 .00	- -	Of other textile materials	50 %

5702. 50 .00	-	Other, not of pile construction, not made up	50 %
	-	Other, not of pile construction, made up :	
5702. 91 .00	- -	Of wool or of fine animal hair	50 %
5702. 92 .00	- -	Of man-made textile materials	50 %
5702. 99 .00	-	Of other textile materials	50 %

Note: Refer to additional note No 3 of this chapter

57.03 CARPETS AND OTHER TEXTILE FLOOR COVERINGS, TUFTED, WHETHER OR NOT MADE UP.

5703. 10 .00	-	Of wool or fine animal hair	50 %
5703. 20 .00	-	Of nylon or other polyamides	50 %
5703. 30 .00	-	Of other artificial or synthetic textile materials	50 %
5703. 90 .00	-	Of other textile materials	50 %

Note: Refer to additional note No 2 of this chapter

57.04 CARPETS AND OTHER TEXTILE FLOOR COVERINGS, OF FELT, NOT TUFTED OR FLOCKED, WHETHER OR NOT MADE UP.

5704. 10 .00	-	Tiles, having a maximum surface area of 0.3 m ²	50 %
5704. 90 .00	-	Other	50 %

57.05 OTHER CARPETS AND OTHER TEXTILE FLOOR COVERINGS, WHETHER OR NOT MADE UP.

Note: Refer to additional note No 2 of this chapter

CHAPTER 58

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

NOTES

1. This Chapter does not apply to textile fabrics referred to in Note 1 to Chapter 59, impregnated, coated, covered or laminated, or to other goods of Chapter 59.
2. Heading 58.01 also includes woven weft pile fabrics which have not yet had the floats cut, at which stage they have no pile standing up.
3. For the purposes of heading 58.03, 'gauze' means a fabric with a warp composed wholly or in part of standing or ground threads and crossing or doup threads which cross the standing or ground threads making a half turn, a complete turn or more to form loops through which weft threads pass.
4. Heading 58.04 does not apply to knotted net fabrics of twine, cordage or rope, of heading 56.08.

5. For the purposes of heading 58.06, the expression "narrow woven fabrics" means:
- (a) Woven fabrics of a width not exceeding 30 cm, whether woven as such or cut from wider pieces, provided with selvages (woven, gummed or otherwise made) on both edges;
 - (b) Tubular woven fabrics of a flattened width not exceeding 30 cm; and
 - (c) Bias binding with folded edges, of a width when unfolded not exceeding 30 cm.

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

6. In heading 58.10, the expression "embroidery" means, inter alia, embroidery with metal or glass thread on a visible ground of textile fabric, and sewn appliqué work of sequins, beads or ornamental motifs of textile or other materials. The heading does not apply to needlework tapestry (heading 58.05).
7. In addition to the products of heading 58.09, this Chapter also includes articles made of metal thread and of a kind used in apparel, as furnishing fabrics or for similar purposes.

58.01 **WOVEN PILE FABRICS AND CHENILLE FABRICS,
PELUCHES OTHER THAN FABRICS OF HEADING NO. 5802
OR 5806:**

5801. 10 .00	-	Of wool or fine animal hair	1 %
	-	Of cotton	
5801. 21 .00	- -	Uncut weft pile fabrics	10 %
5801. 22 .00	- -	Cut corduroy	10 %
5801. 23 .00	- -	Other weft pile fabrics	10 %
5801. 24 .00	- -	Warp pile fabrics, epingle (uncut)	10 %
5801. 25 .00	- -	Warp pile fabrics, cut	10 %
5801. 26 .00	- -	Chenille fabrics	10 %
	-	Of man-made fibres :	
5801. 31 .00	- -	Uncut weft pile fabrics	10 %
5801. 32 .00	- -	Cut corduroy	10 %
5801. 33 .00	- -	Other weft pile fabrics	10 %
5801. 34 .00	- -	Warp pile fabrics, epingle (uncut)	10 %
5801. 35 .00	- -	arp pile fabrics, cut	10 %
5801. 36 .00	- -	Chenille fabrics	10 %
5801. 90 .00	-	Of other textile materials	10 %

58.02 **TERRY TOWELING AND SIMILAR WOVEN TERRY FABRICS,
OTHER THAN NARROW FABRICS OF HEADING NO. 5806;
TUFTED TEXTILE FABRICS, OTHER THAN PRODUCTS OF
HEADING NO. 5703.**

	-	Terry towelling and similar woven terry fabrics, of cotton :	
5802. 11 .00	- -	Unbleached	15 %
5802. 19 .00	- -	Other	15 %
5802. 20 .00	-	Terry towelling and similar woven terry fabrics, of other textile materials	15 %
5802. 30 .00	-	Tufted textile fabrics	15 %

Note: Refer to note No 2 of this chapter

58.03		GAUZE, OTHER THAN NARROW FABRICS OF HEADING NO. 5806.	10 %
58.04		TULLES AND OTHER NET FABRICS, NOT INCLUDING WOVEN, KNITTED OR CROCHETED FABRICS; LACE IN THE PIECE, IN STRIPS OR IN MOTIFS, OTHER THAN FABRICS OF HEADING NO. 6002.	10 %
5804. 10 .00	-	Tulles and other net fabrics	10 %
	-	Mechanically made lace :	
5804. 21 .00	- -	Of man-made fibres	10 %
5804. 29 .00	- -	Of other textile materials	10 %
5804. 30 .00	-	Hand-made lace	10 %
58.05		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 Note: Refer to note No 3 of this chapter	50 %
58.06		NARROW WOVEN FABRICS, OTHER THAN GOODS OF HEADING NO. 5807; 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	15 %
5806. 20 .00	-	Other woven fabrics, containing by weight 5 % or more of elastomeric yarn or rubber thread	15 %
	-	Other woven fabrics :	
5806. 31 .00	- -	Of cotton	15 %

5806. 32 .00	- -	Of man-made fibres	15 %
5806. 39 .00	- -	Of other textile materials	15 %
5806. 40 .00	-	Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	15 %

58.07 LABELS, BADGES AND SIMILAR ARTICLES OF TEXTILE MATERIALS, IN THE PIECE, IN STRIPS OR CUT TO SHAPE OR SIZE, NOT EMBROIDERED.

5807. 10 .00	-	Woven	10 %
5807. 90 .00	-	Other	10 %

58.08 BRAIDS IN THE PIECE; ORNAMENTAL TRIMMINGS IN THE PIECE, WITHOUT EMBROIDERY, OTHER THAN KNITTED OR CROCHETED; TASSELS, POMPONS AND SIMILAR ARTICLES.

5808. 10 .00	-	Braids in the piece	30 %
5808. 90 .00	-	Other	30 %

58.09		WOVEN FABRICS OF METAL THREAD AND WOVEN FABRICS OF METALLIZED YARN OF HEADING NO. 5605, OF A KIND USED IN APPAREL, AS FURNISHING FABRICS OR FOR SIMILAR PURPOSES, NOT ELSEWHERE SPECIFIED OR INCLUDED.	10 %
58.10		EMBROIDERY, IN THE PIECE, IN STRIPS OR IN MOTIFS.	
5810. 10 .00	-	Embroidery without visible ground	10 %
	-	Other embroidery :	
5810. 91 .00	- -	Of cotton	10 %
5810. 92 .00	- -	Of man-made fibres	10 %
5810. 99 .00	- -	Of other textile materials	10 %
58.11		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 NO.5810.	10 %

CHAPTER 59

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

NOTES

1. Except where the context otherwise requires. for the purposes of this Chapter the expression "textile fabrics" applies only to the woven fabrics of Chapters 50 to 55 and headings 58.03 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 0C and 30 0C (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 58.11;
- (b) Fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with plastics, of heading 56.04.
3. For the purposes of heading 59.05, the expression "textile wall coverings" applies to products in rolls, of a width of not less than 45 cm, suitable for wall or ceiling decoration, consisting of a textile surface which has been fixed on a backing or has been treated on the back (impregnated or coated to permit pasting).

This heading does not, however, apply to wall coverings consisting of textile flock or dust fixed directly on a backing of paper (heading 48.14) or on a textile backing (generally heading 59.07).

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

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

5. Heading 59.07 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 (Section XV).

6. Heading 59.10 does not apply to
- (a) Transmission or conveyor belting, of textile material, of a thickness of less than 3 mm: or
 - (b) Transmission or conveyor belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber (heading 40.10).
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 59.08 to 59.10), the following only:
 - (i) Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams);
 - (ii) Bolting cloth;

- (iii) Straining cloth of a kind used in oil presses or the like, of textile material or of human hair;
 - (iv) Flat woven textile fabrics with multiple warp or weft, whether or not felted, impregnated or coated, of a kind used in machinery or for other technical purposes;
 - (v) Textile fabrics reinforced with metal, of a kind used for technical purposes;
 - (vi) Cords, braids and the like, whether or not coated, impregnated or reinforced with metal, of a kind used in industry as packing or lubricating materials;
- (b) Textile articles (other than those of headings 59.08 to 59.10) of a kind used for technical purposes (for example, textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestoscement), gaskets, washers, polishing discs and other machinery parts).

Additional notes

1. Reduced duty should be applied as per terms and reservations defined by customs directorate.

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	20 %
5901. 90 .00	-	Other	20 %
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	7 %
5902. 20 .00	-	Of polyesters	7 %
5902. 90 .00	-	Other	1 %
59.03		TEXTILE FABRICS IMPREGNATED, COATED, COVERED OR LAMINATED WITH PLASTICS, OTHER THAN THOSE OF HEADING NO. 5902.	
5903. 10 .00	-	With poly(vinyl chloride) Note: Amendment of the H.S of 2002	5 %
5903. 20 .00	-	With polyurethane	5 %
5903. 90 .00	-	Other	5 %
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	50 %

5904. 90 .00	-	Other	50 %
Note: Subheadings 5904.92 and 5904.91 were deleted due to Amendment of H.S 2002			
59.05		TEXTILE WALL COVERINGS	50 %
Note: Refer to note No 3 of this chapter			
59.06		RUBBERIZED TEXTILE FABRICS, OTHER THAN THOSE OF HEADING NO. 5908.	
5906. 10 .00	-	Adhesive tape of a width not exceeding 20 cm	10 %
- Other:			
5906. 91 .00	- -	Knitted or crocheted	10 %
5906. 99 .00	- -	Other	10 %
59.07		TEXTILE FABRICS OTHERWISE IMPREGNATED, COATED OR COVERED; PAINTED CANVAS BEING THEATRICAL SCENERY, STUDIO BACK-CLOTHS OR THE LIKE	10 %
59.08		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	15 %
59.09		TEXTILE HOSEPIPING AND SIMILAR TEXTILE TUBING, WITH OR WITHOUT LINING OR REINFORCED WITH METAL,OR ACCESSORIES OF OTHER MATERIALS	7 %
59.10		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	7 %

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)	1 %
5911. 20 .00	-	Bolting cloth, whether or not made up	1 %
	-	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	1 %
5911. 32 .00	- -	Weighing 650 g/m ² or more	1 %
5911. 40 .00	-	Straining cloth and thick cloth of a kind used in oil presses or the like, including that of human hair	1 %
5911. 90 .00	-	Other	5 %

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 stitchbonded goods in which the chain stitches are formed of textile yarn.

60.01		PILE FABRICS, INCLUDING "LONG PILE" AND TERRY FABRICS, KNITTED OR CROCHETED.	
6001. 10 .00	-	"Long pile" fabrics	10 %
	-	Looped pile fabrics :	
6001. 21 .00	- -	Of cotton	10 %
6001. 22 .00	- -	Of synthetic or artificial silk	10 %
6001. 29 .00	- -	Of other textile materials	10 %
	-	Other:	
6001. 91 .00	- -	Of cotton	10 %
6001. 92 .00	- -	Of man-made fibres	10 %
6001. 99 .00	- -	of other textile materials	10 %

60.02		OTHER KNITTED OR CROCHETED FABRICS OF WIDTH NOT EXCEEDING 30CM . CONTAINING BY WEIGHT 5 % OR MORE OF ELASTOMERIC YARN OR RUBBER THREAD, OTHER THAN THOSE OF HEADING NO 60.01	
6002. 40 .00	-	Containing by weight 5 % or more of elastomeric yarn but not containing rubber thread	10 %
		Note: Amendment of H.S 2002	
6002. 90 .00	-	Other	10 %
		Note: Amendment of H.S 2002	

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	10 %
6003. 20 .00	-	Of cotton	15 %
6003. 30 .00	-	Of synthetic fibres	15 %
6003. 40 .00	-	Of artificial fibres	15 %
6003. 90 .00	-	Other	15 %
		Note: Amendment of the system of 2002, duty rate amended due to	

60.04		KNITTED OR CROCHETED FABRICS OF A WIDTH EXCEEDING 30 CM, CONTAINING BY WEIGHT 5 % OR MORE OF ELASTOMERIC YARN OR RUBBER THREAD, OTHER THAN THOSE OF HEADING 60.01.	
6004. 10 .00	-	Containing by weight 5 % or more of elastomeric yarn but not containing rubber thread	15 %
		Note: Amendment of H.S 2002,tax was amended due to a decree	
6004. 90 .00	-	Other	15 %
		Note: Amendment of H.S 2002	
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	15 %
6005. 22 .00	--	Dyed	15 %
6005. 23 .00	--	Of yarns of different colours	15 %
6005. 24 .00	--	Printed	15 %
	-	Of synthetic fibres :	
6005. 31 .00	--	Unbleached or bleached	15 %
6005. 32 .00	--	Dyed	15 %
6005. 33 .00	--	Of yarns of different colours	15 %
6005. 34 .00	--	Printed	15 %
	-	Of artificial fibres :	
6005. 41 .00	--	Unbleached or bleached	15 %
6005. 42 .00	--	Dyed	15 %
6005. 43 .00	--	Of yarns of different colours	15 %
6005. 44 .00	--	Printed	15 %
6005. 90 .00	-	Other	15 %
60.06		Other knitted or crocheted fabrics.	
6006. 10 .00	-	Of wool or fine animal hair	15 %
	-	Of cotton:	

6006. 21 .00	- -	Unbleached or bleached	15 %
6006. 22 .00	- -	Dyed	15 %
6006. 23 .00	- -	Of yarns of different colours	15 %
6006. 24 .00	- -	Printed	15 %
	-	Of synthetic fibres:	
6006. 31 .00	- -	Unbleached or bleached	15 %
6006. 32 .00	- -	Dyed	15 %
6006. 33 .00	- -	Of yarns of different colours	15 %
6006. 34 .00	- -	Printed	15 %
	-	Of artificial fibres:	
6006. 41 .00	- -	Unbleached or bleached	15 %
6006. 42 .00	- -	Dyed	15 %
6006. 43 .00	- -	Of yarns of different colours	15 %
6006. 44 .00	- -	Printed	15 %
6006. 90 .00	-	Other	15 %

CHAPTER 61

ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, KNITTED OR CROCHETED

NOTES

1. This Chapter applies only to made up knitted or crocheted articles.
2. This Chapter does not cover
 - (a) Goods of heading 62.12;
 - (b) Worn clothing or other worn articles of heading 63.09; or
 - (c) Orthopaedic appliances, surgical belts, trusses or the like (heading 90.21).

3. For the purposes of headings 61.03 and 61.04:

(a) The term "suit" means a set of garments composed of two or three pieces made up, in respect of their outer surface, in identical fabric and comprising:

- One suit coat or jacket the outer shell of which, exclusive of sleeves, consists of four or more panels, designed to cover the upper part of the body, possibly with a tailored waistcoat in addition whose front is made from the same fabric as the outer surface of the other components of the set and whose back is made from the same fabric as the lining of the suit coat or jacket; and
- One garment designed to cover the lower part of the body and consisting of trousers, breeches or shorts (other than swimwear), a skirt or a divided skirt, having neither braces nor bibs.

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

If several separate components to cover the lower part of the body are presented together (for example, two pairs of trousers or trousers and shorts, or a skirt or divided skirt and trousers), the constituent lower part shall be one pair of trousers or, in the case of women's or girls' suits, the skirt or divided skirt, the other garments being considered separately. The term "suit" includes the following sets of garments, whether or not they fulfil all the above conditions:

- Morning dress, comprising a plain jacket (cutaway) with rounded tails hanging well down at the back and striped trousers;
- Evening dress (tailcoat), generally made of black fabric, the jacket of which is relatively short at the front, does not close and has narrow skirts cut in at the hips and hanging down behind;
- Dinner jacket suits, in which the jacket is similar in style to an ordinary jacket (though perhaps revealing more of the shirt front), but has shiny silk or imitation silk lapels.

(b) The term "ensemble" means a set of garments (other than suits and articles of heading 61.07, 61.08 or 61.09), composed of several pieces made up in identical fabric, put up for retail sale, and comprising:

- One garment designed to cover the upper part of the body, with the exception of pullovers which may form a second upper garment in the sole context of twin sets, and of waistcoats which may also form a second upper garment, and
- One or two different garments, designed to cover the lower part of the body and consisting of trousers, bib and brace overalls, breeches, shorts (other than swimwear), a skirt or a divided skirt.

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

4. 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 61.13 and in other headings of this Chapter, excluding heading 61.11, are to be classified in heading 61.13.
9. Garments of this Chapter designed for left over right closure at the front shall be regarded as men's or boys' garments, and those designed for right over left closure at the front as women's or girls' garments. These provisions do not apply where the cut of the garment clearly indicates that it is designed for one or other of the sexes.

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

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

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 NO. 6103.	
6101. 10 .00	-	Of wool or fine animal hair	50 %
6101. 20 .00	-	Of cotton	50 %
6101. 30 .00	-	Of man made fibres	50 %
6101. 90 .00	-	Of other textile materials	50 %
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 NO. 6104	
6102. 10 .00	-	Of wool or fine animal hair	50 %
6102. 20 .00	-	Of cotton	50 %
6102. 30 .00	-	Of synthetic or artificial fibers	50 %
6102. 90 .00	-	Of other textile materials	50 %
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	50 %
		- Ensembles :	
6103. 22 .00	- -	Of cotton	50 %
6103. 23 .00	- -	Of synthetic fibers	50 %
6103. 29 .00	- -	Of other textile materials	50 %
		- Jackets and blazers :	
6103. 31 .00	- -	Of wool or fine animal hair	50 %
6103. 32 .00	- -	Of cotton	50 %
6103. 33 .00	- -	Of synthetic fibers	50 %
6103. 39 .00	- -	Of other textile materials	50 %
		- Trousers, bib and brace overalls, breeches and shorts :	
6103. 41 .00	- -	Of wool or fine animal hair	50 %
6103. 42 .00	- -	Of cotton	50 %

6103. 43 .00	--	Of synthetic fibers	50 %
6103. 49 .00	--	Of other textile materials	50 %

61.04 WOMEN'S OR GIRLS' SUITS, ENSEMBLES, JACKETS, DRESSES, SKIRTS, DIVIDED SKIRTS, TROUSERS, BIB AND BRACE OVERALLS, BREECHES AND SHORTS (OTHER THAN SWIMWEAR), KNITTED OR CROCHETED.

	-	Suits :	
6104. 13 .00	--	Of synthetic fibers	50 %
6104. 19 .00	--	Of other textile materials	50 %
	-	Ensembles :	
6104. 22 .00	--	Of cotton	50 %
6104. 23 .00	--	Of synthetic fibers	50 %
6104. 29 .00	--	Of other textile materials	50 %
	-	Jackets and blazers :	
6104. 31 .00	--	Of wool or fine animal hair	50 %
6104. 32 .00	--	Of cotton	50 %
6104. 33 .00	--	Of synthetic fibers	50 %
6104. 39 .00	--	Of other textile materials	50 %
	-	Dresses :	
6104. 41 .00	--	Of wool or fine animal hair	50 %
6104. 42 .00	--	Of cotton	50 %
6104. 43 .00	--	Of synthetic fibers	50 %
6104. 44 .00	--	Of artificial fibers	50 %
6104. 49 .00	--	Of other textile materials	50 %
	-	Skirts jupes and divided skirts:	
6104. 51 .00	--	Of wool or fine animal hair	50 %
6104. 52 .00	--	Of cotton	50 %
6104. 53 .00	--	Of synthetic fibers	50 %
6104. 59 .00	--	Of other textile materials	50 %
	-	Trousers, bib and brace overalls, breeches salopettes and shorts :	
6104. 61 .00	--	Of wool or fine animal hair	50 %

6104. 62 .00	- -	Of cotton	50 %
6104. 63 .00	- -	Of synthetic fibers	50 %
6104. 69 .00	- -	Of other textile materials	50 %

61.05 MEN'S OR BOYS' SHIRTS, KNITTED OR CROCHETED:

6105. 10 .00	-	Of cotton	50 %
6105. 20 .00	-	Of man-made fibres	50 %
6105. 90 .00	-	Of other textile materials	50 %

61.06 WOMEN'S OR GIRLS' BLOUSES, SHIRTS AND SHIRTBLOUSES, KNITTED OR CROCHETED:

6106. 10 .00	-	Of cotton	50 %
6106. 20 .00	-	Of man-made fibres	50 %
6106. 90 .00	-	Of other textile materials	50 %

61.07 MEN'S OR BOYS' UNDERPANTS, BRIEFS, NIGHTSHIRTS, PAJAMAS, BATHROBES, DRESSING GOWNS AND SIMILAR ARTICLES, KNITTED OR CROCHETED.

- Underpants and briefs :			
6107. 11 .00	- -	Of cotton	50 %
6107. 12 .00	- -	Of man-made fibres	50 %
6107. 19 .00	- -	Of other textile materials	50 %
- Nightshirts and pyjamas :			
6107. 21 .00	- -	Of cotton	50 %
6107. 22 .00	- -	Of man-made fibres	50 %
6107. 29 .00	- -	Of other textile materials	50 %
- Other:			
6107. 91 .00	- -	Of cotton	50 %
6107. 99 .00	- -	Of other textile materials	50 %

61.08		WOMEN'S OR GIRLS' SLIPS, PETTICOATS, BRIEFS, PANTIES, NIGHT- DRESSES, PAJAMAS, NEGLIGEEES, BATHROBES, DRESSING GOWNS AND SIMILAR ARTICLES, KNITTED OR CROCHETED.	
		- Slips and petticoats :	
6108. 11 .00	- -	Of man-made fibres	50 %
6108. 19 .00	- -	Of other textile materials	50 %
		- Under pants :	
6108. 21 .00	- -	Of cotton	50 %
6108. 22 .00	- -	Of man-made fibres	50 %
6108. 29 .00	- -	Of other textile materials	50 %
		- Nightdresses and pyjamas :	
6108. 31 .00	- -	Of cotton	50 %
6108. 32 .00	- -	Of man-made fibres	50 %
6108. 39 .00	- -	Of other textile materials	50 %
		- Other:	
6108. 91 .00	- -	Of cotton	50 %
6108. 92 .00	- -	Of man-made fibres	50 %
6108. 99 .00	- -	Of other textile materials	50 %
61.09		T-SHIRTS, UNDERSHIRTS, UNDERVESTS AND OTHER VESTS, KNITTED OR CROCHETED.	
6109. 10 .00	-	Of cotton	50 %
6109. 90 .00	-	Of other textile materials	50 %
61.10		PULLOVERS,GITETS, CARDIGANS, AND SIMILAR ARTICLES, KNITTED OR CROCHETED WITH SLEEVE, OR SLEEVELESS	
		- Of wool or fine animal hair	
6110. 11 .00	- -	Of wool	50 %
6110. 12 .00	- -	Of Kashmir (cashmere) goats	50 %

6110. 19 .00	--	Other	50 %
6110. 20 .00	--	Of cotton	50 %
6110. 30 .00	--	Of man-made fibres	50 %
6110. 90 .00	--	Of other textile materials	50 %

61.11 BABIES' GARMENTS AND CLOTHING ACCESSORIES,
KNITTED OR CROCHETED.

6111. 10 .00	-	Of wool or fine animal hair	50 %
6111. 20 .00	-	Of cotton	50 %
6111. 30 .00	-	Of synthetic fibres	50 %
6111. 90 .00	-	Of other textile materials	50 %

61.12 Track suits, ski suits and swimwear, knitted or crocheted.

- Track suits:			
6112. 11 .00	--	Of cotton	50 %
6112. 12 .00	--	Of synthetic fibers	50 %
6112. 19 .00	--	Of other textile materials	50 %
6112. 20 .00	--	Ski suits	50 %
- Men's or boys' swimwear :			
6112. 31 .00	--	Of synthetic fibres	50 %
6112. 39 .00	--	Of other textile materials	50 %
- Women's or girls' swimwear :			
6112. 41 .00	--	Of synthetic fibres	50 %
6112. 49 .00	--	Of other textile materials	50 %

61.13 GARMENTS, MADE UP OF KNITTED OR CROCHETED
FABRICS OF 5903, 5906 OR 5907. 50 %

61.14 OTHER GARMENTS, KNITTED OR CROCHETED.

6114. 10 .00	-	Of wool or fine animal hair	50 %
6114. 20 .00	-	Of cotton	50 %
6114. 30 .00	-	Of synthetic or artificial fibers	50 %
6114. 90 .00	-	Of other textile materials	50 %

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)	7 %
		- Other panty hose and tights :	
6115. 21 .00	- -	Of synthetic fibres, measuring per single yarn less than 67 decitex	50 %
6115. 22 .00	- -	Of synthetic fibres, measuring per single yarn 67 decitex or more	50 %
6115. 29 .00	- -	Of other textile materials	50 %
6115. 30 .00	- -	Other women's full-length or knee-length hosiery, measuring per single yarn Less than 67 decitex	50 %
		- Other:	
6115. 94 .00	- -	Of wool or fine animals hair	50 %
6115. 95 .00	- -	Of cotton	50 %
6115. 96 .00	- -	Of synthetic fibres	50 %
6115. 99 .00	- -	Of other textile materials	50 %
61.16		GLOVES, MITTENS AND MITTS, KNITTED OR CROCHETED.	
6116. 10 .00	-	Impregnated, coated or covered with plastics or rubber	50 %
		- Other:	
6116. 91 .00	- -	Of wool or fine animal hair	50 %
6116. 92 .00	- -	Of cotton	50 %
6116. 93 .00	- -	Of synthetic fibers	50 %
6116. 99 .00	- -	Of other textile materials	50 %
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	50 %
6117. 80 .00	-	Other accessories	50 %
6117. 90 .00	-	Parts	50 %

CHAPTER 62

ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, NOT KNITTED OR CROCHETED

NOTES

1. This Chapter applies only to made up articles of any textile fabric other than wadding, excluding knitted or crocheted articles (other than those of heading 62.12).
2. This Chapter does not cover:
 - (a) Worn clothing or other worn articles of heading 63.09; or
 - (b) Orthopaedic appliances, surgical belts, trusses or the like (heading 90.21).

3. For the purposes of headings 62.03 and 62.04:

(a) The term 'suit' means a set of garments composed of two or three pieces made up, in respect of their outer surface, in identical fabric and comprising:

- One suit coat or jacket the outer shell of which, exclusive of sleeves, consists of four or more panels, designed to cover the upper part of the body, possibly with a tailored waistcoat in addition whose front is made from the same fabric as the outer surface of the other components of the set and whose back is made from the same fabric as the lining of the suit coat or jacket; and
- One garment designed to cover the lower part of the body and consisting of trousers, breeches or shorts (other than swimwear), a skirt or a divided skirt, having neither braces nor bibs.

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

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

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

- Morning dress, comprising a plain jacket (cutaway) with rounded tails hanging well down at the back and striped trousers;
- Evening dress (tailcoat), generally made of black fabric, the jacket of which is relatively short at the front, does not close and has narrow skirts cut in at the hips and hanging down behind;
- Dinner jacket suits, in which the jacket is similar in style to an ordinary jacket (though perhaps revealing more of the shirt front), but has shiny silk or imitation silk lapels.

- (b) The term "ensemble" means a set of garments (other than suits and articles of heading 62.07 or 62.08) composed of several pieces made up in identical fabric, put up for retail sale, and comprising:
- One garment designed to cover the upper part of the body, with the exception of waistcoats which may also form a second upper garment, and
 - One or two different garments, designed to cover the lower part of the body and consisting of trousers, bib and brace overalls, breeches, shorts (other than swimwear), a skirt or a divided skirt.

All of the components of an ensemble must be of the same fabric construction, style, colour and composition; they 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.

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 NO. 6203:

	-	Overcoats, raincoats, car-coats, capes, cloaks and similar articles :	
6201. 11 .00	--	Of wool or fine animal hair	50 %
6201. 12 .00	--	Of cotton	50 %
6201. 13 .00	--	Of synthetic or artificial fibers	50 %
6201. 19 .00	--	Of other textile materials	50 %
	-	Other:	
6201. 91 .00	--	Of wool or fine animal hair	50 %
6201. 92 .00	--	Of cotton	50 %
6201. 93 .00	--	Of synthetic or artificial fibers	50 %
6201. 99 .00	--	Of other textile materials	50 %

Note: Refer to additional note No 4 of this chapter

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 NO. 6204:

	-	Overcoats, raincoats, car-coats, capes, cloaks and similar articles :	
6202. 11 .00	--	Of wool or fine animal hair	50 %
6202. 12 .00	--	Of cotton	50 %
6202. 13 .00	--	Of synthetic or artificial fibers	50 %
6202. 19 .00	--	Of other textile materials	50 %
	-	Other:	
6202. 91 .00	--	Of wool or fine animal hair	50 %
6202. 92 .00	--	Of cotton	50 %
6202. 93 .00	--	Of synthetic or artificial fibers	50 %
6202. 99 .00	--	Of other textile materials	50 %

Note: Refer to additional note No 4 of this chapter!

62.03 MEN'S OR BOYS' SUITS, ENSEMBLES, JACKETS, BLAZERS, TROUSERS, BIB AND BRACE OVERALLS, BREECHES AND SHORTS (OTHER THAN SWIMWEAR):

	-	Suits :	
6203. 11 .00	--	Of wool or fine animal hair	50 %
6203. 12 .00	--	Of synthetic fibers	50 %
6203. 19 .00	--	Of other textile materials	50 %
	-	Ensembles :	
6203. 22 .00	--	Of cotton	50 %
6203. 23 .00	--	Of synthetic fibers	50 %
6203. 29 .00	--	Of other textile material	50 %
	-	Jackets and blazers :	
6203. 31 .00	--	Of wool or fine animal hair	50 %
6203. 32 .00	--	Of cotton	50 %
6203. 33 .00	--	Of synthetic fibers	50 %
6203. 39 .00	--	Of other textile materials	50 %
	-	Trousers, bib and brace overalls salopetts, breeches and shorts :	
6203. 41 .00	--	Of wool or fine animal hair	50 %
6203. 42 .00	--	Of cotton	50 %
6203. 43 .00	--	Of synthetic fibers	50 %
6203. 49 .00	--	Of other textile materials	50 %

Note: Refer to additional note No 4 of this chapter

62.04 WOMEN'S OR GIRLS' SUITS, ENSEMBLES, JACKETS, 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	50 %
6204. 12 .00	--	Of cotton	50 %
6204. 13 .00	--	Of synthetic fibers	50 %

6204. 19 .00	--	Of other textile material	50 %
	-	Ensembles :	
6204. 21 .00	--	Of wool or fine animal hair	50 %
6204. 22 .00	--	Of cotton	50 %
6204. 23 .00	--	Of synthetic fibers	50 %
6204. 29 .00	--	Of other textile materials	50 %
	-	Jackets and blazers :	
6204. 31 .00	--	Of wool or fine animal hair	50 %
6204. 32 .00	--	Of cotton	50 %
6204. 33 .00	--	Of synthetic fibers	50 %
6204. 39 .00	--	Of other textile materials	50 %
	-	Dresses :	
6204. 41 .00	--	Of wool or fine animal hair	50 %
6204. 42 .00	--	Of cotton	50 %
6204. 43 .00	--	Of synthetic fibers	50 %
6204. 44 .00	--	Of artificial fibers	50 %
6204. 49 .00	--	Of other textile materials	50 %
	-	Skirts jupes and divided skirts :	
6204. 51 .00	--	Of wool or fine animal hair	50 %
6204. 52 .00	--	Of cotton	50 %
6204. 53 .00	--	Of synthetic fibers	50 %
6204. 59 .00	--	Of other textile materials	50 %
	-	Trousers, bib and brace overalls salopettes , breeches and shorts :	
6204. 61 .00	--	Of wool or fine animal hair	50 %
6204. 62 .00	--	Of cotton	50 %
6204. 63 .00	--	Of synthetic fibers	50 %
6204. 69 .00	--	Of other textile materials	50 %

62.05 MEN/'S OR BOYS/' SHIRTS:

6205. 20 .00	-	Of cotton	50 %
6205. 30 .00	-	Of synthetic or artificial fibers	50 %
6205. 90 .00	-	Of other textile materials	50 %

Note: Refer to additional note No 4 of this chapter

62.06 WOMEN'S OR GIRLS' BLOUSES, SHIRTS AND SHIRTBLOUSES:

6206. 10 .00	-	Of silk or silk waste	50 %
6206. 20 .00	-	Of wool or fine animal hair	50 %
6206. 30 .00	-	Of cotton	50 %
6206. 40 .00	-	Of synthetic or artificial fibers	50 %
6206. 90 .00	-	Of other textile materials	50 %

Note: Refer to additional note No 4 of this chapter!

62.07 MEN'S OR BOYS' UNDERSHIRTS, UNDERVESTS AND
OTHER VESTS, UNDERPANTS, BRIEFS, NIGHTSHIRTS,
PAJAMAS, BATHROBES, DRESSING GOWNS AND SIMILAR
ARTICLES.

	-	Underpants and briefs :	
6207. 11 .00	--	Of cotton	50 %
6207. 19 .00	--	Of other textile materials	50 %
	-	Nightshirts and pyjamas :	
6207. 21 .00	--	Of cotton	50 %
6207. 22 .00	--	Of synthetic or artificial fibers	50 %
6207. 29 .00	--	Of other textile materials	50 %
	-	Other:	
6207. 91 .00	--	Of cotton	50 %
6207. 99 .00	--	Of other textile materials	50 %

Note: Refer to additional note No 4 of this chapter

62.08 WOMEN'S OR GIRLS' UNDERSHIRTS, UNDERVESTS AND
OTHER VESTS, SLIPS, PETTICOATS, BRIEFS, PANTIES,
NIGHTDRESSES, PAJAMAS, NEGLIGES, BATHROBES,
DRESSING GOWNS AND SIMILAR ARTICLES.

	-	Slips and petticoats (combinaisons and jupons):	
		Note: Refer to additional note No 2 of this chapter	
6208. 11 .00	--	Of synthetic or artificial fibers	50 %

6208. 19 .00	--	Of other textile materials	50 %
	-	Nightdresses and pyjamas :	
6208. 21 .00	--	Of cotton	50 %
6208. 22 .00	--	Of synthetic or artificial fibers	50 %
6208. 29 .00	--	Of other textile materials	50 %
	-	Other:	
6208. 91 .00	--	Of cotton	50 %
6208. 92 .00	--	Of synthetic or artificial fibers	50 %
6208. 99 .00	--	Of other textile materials	50 %

62.09 BABIES' GARMENTS AND CLOTHING ACCESSORIES.

6209. 20 .00	-	Of cotton	50 %
6209. 30 .00	-	Of synthetic fibres	50 %
6209. 90 .00	-	Of other textile materials	50 %

62.10 GARMENTS, MADE UP OF FABRICS OF 5602, 5603, 5903, 5906 OR 5907.

6210. 10 .00	-	Of fabrics of heading No. 56.02 or 56.03	50 %
6210. 20 .00	-	Other garments, of the type described in subheadings 6201.11 to 6201.19	50 %
6210. 30 .00	-	Other garments, of the type described in subheadings 6202.11 to 6202.19	50 %
6210. 40 .00	-	Other men's or boys' garments	50 %
6210. 50 .00	-	Other women's or girls' garments	50 %

62.11 TRACK SUITS, SKI SUITS AND SWIMWEAR; OTHER GARMENTS.

	-	Swimwear :	
6211. 11 .00	--	Men's or boys'	50 %
6211. 12 .00	--	Women's or girls'	50 %
6211. 20 .00	-	Ski suits	50 %
	-	Other garments, men's or boys' :	
6211. 32 .00	--	Of cotton	50 %
6211. 33 .00	--	Of synthetic or artificial fibers	50 %

6211. 39 .00	- -	Of other textile materials	50 %
	-	Other garments, women's or girls' :	
6211. 41 .00	- -	Of wool or fine animal hair	50 %
6211. 42 .00	- -	Of cotton	50 %
6211. 43 .00	- -	Of synthetic or artificial fibers	50 %
6211. 49 .00	- -	Of other textile materials	50 %

62.12 BRASSIERES, GIRDLES, CORSETS, BRACES, SUSPENDERS, GARTERS AND SIMILAR ARTICLES AND PARTS THEREOF, WHETHER OR NOT KNITTED OR CROCHETED.

6212. 10 .00	-	Brassières	50 %
6212. 20 .00	-	Girdles and panty-girdles	50 %
6212. 30 .00	-	Corselettes	50 %
		- Other:	
6212. 90 .10	-	Parts for industrial production	50 %
6212. 90 .90	-	Of other textile materials	50 %

62.13 HANDKERCHIEFS.

6213. 10 .00	-	Of natural or silk waste	50 %
6213. 20 .00	-	Of cotton	50 %
6213. 90 .00	-	Of other textile materials	50 %

62.14 SHAWLS, SCARVES, MUFFLERS, MANTILLAS, VEILS AND THE LIKE.

6214. 10 .00	-	Of silk or silk waste	50 %
6214. 20 .00	-	Of wool or fine animal hair	50 %
6214. 30 .00	-	Of synthetic fibers	50 %
6214. 40 .00	-	Of artificial fibers	50 %
6214. 90 .00	-	Of other textile materials	50 %

62.15		TIES, BOW TIES AND CRAVATS.	
6215. 10 .00	-	Of silk or silk waste	50 %
6215. 20 .00	-	Of synthetic or artificial fibers	50 %
6215. 90 .00	-	Of other textile materials	50 %
62.16		GLOVES, MITTENS AND MITTS.	50 %
62.17		OTHER MADE UP CLOTHING ACCESSORIES; PARTS OF GARMENTS OR OF CLOTHING ACCESSORIES, OTHER THAN THOSE OF 6212.	
6217. 10 .00	-	Accessories	50 %
6217. 90 .00	-	Parts	50 %

CHAPTER 63

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

NOTES.

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

3 Heading 63.09 applies only to the following goods:

- (a) Articles of textile materials
 - (i) Clothing and clothing accessories, and parts thereof;
 - (ii) Blankets and travelling rugs;
 - (iii) Bed linen, table linen, toilet linen and kitchen linen;
 - (iv) Furnishing articles, other than carpets of headings 57.01 to 57.05 and tapestries of heading 58.05;
- (b) Footwear and headgear of any material other than asbestos.

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

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

Additional notes.

- 1 Reduced duty should be applied as per terms and reservations defined by customs directorate, on subheadings: 6307.1011 and 6306.2910.

I - BLANKETS AND TRAVELLING RUGS.

63.01 BLANKETS AND TRAVELLING RUGS.

6301. 10 .00	-	Electric blankets	50 %
6301. 20 .00	-	Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair	50 %
6301. 30 .00	-	Blankets (other than electric blankets) and travelling rugs, of cotton	50 %
6301. 40 .00	-	Blankets (other than electric blankets) and travelling rugs, of synthetic fibres	50 %
6301. 90 .00	-	Other blankets and travelling rugs	50 %

63.02 BED LINEN, TABLE LINEN, TOILET LINEN AND KITCHEN LINEN.

6302. 10 .00	-	Bed linen, knitted or crocheted	50 %
	-	Other bed linen, printed :	
6302. 21 .00	- -	Of cotton	50 %
6302. 22 .00	- -	Of synthetic Or artificial fibers	50 %
6302. 29 .00	- -	Of other textile materials	50 %
	-	Other bed linen :	
6302. 31 .00	- -	Of cotton	50 %
6302. 32 .00	- -	Of synthetic Or artificial fibers	50 %
6302. 39 .00	- -	Of other textile materials	50 %
6302. 40 .00	-	Table linen, knitted or crocheted	50 %
	-	Other table linen :	
6302. 51 .00	- -	Of cotton	50 %
6302. 53 .00	- -	Of synthetic Or artificial fibers	50 %
6302. 59 .00	- -	Of other textile materials	50 %
6302. 60 .00	-	Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton	50 %
	-	Other:	
6302. 91 .00	- -	Of cotton	50 %
6302. 93 .00	- -	Of synthetic Or artificial fibers	50 %
6302. 99 .00	- -	Of other textile materials	50 %

63.03		CURTAINS (INCLUDING DRAPES) AND INTERIOR BLINDS; CURTAIN OR BED VALANCES.	
	-	Knitted or crocheted :	
6303. 12 .00	--	Of synthetic fibers	50 %
6303. 19 .00	--	Of other textile materials	50 %
	-	Other:	
6303. 91 .00	--	Of cotton	50 %
6303. 92 .00	--	Of synthetic fibers	50 %
6303. 99 .00	--	Of other textile materials	50 %
63.04		OTHER FURNISHING ARTICLES, EXCLUDING THOSE OF HEADING NO. 9404.	
	-	Bedspreads :	
6304. 11 .00	--	Knitted or crocheted	50 %
6304. 19 .00	--	Other	50 %
	-	Other:	
6304. 91 .00	--	Knitted or crocheted	50 %
6304. 92 .00	--	Not knitted or crocheted, of cotton	50 %
6304. 93 .00	--	Not knitted or crocheted, of synthetic fibers	50 %
6304. 99 .00	--	Not knitted or crocheted, of other textile materials	50 %
63.05		SACKS AND BAGS, OF A KIND USED FOR THE PACKING OF GOODS	
6305. 10 .00	-	Of jute or of other textile bast fibres of heading No. 53.03	3 %
6305. 20 .00	-	Of cotton	50 %
	-	Of synthetic Or artificial fibers	
6305. 32 .00	--	Flexible intermediate bulk containers	50 %
6305. 33 .00	--	Other, of polyethylene or polypropylene strip or the like	30 %
6305. 39 .00	--	Other	50 %
6305. 90 .00	-	Of other textile materials	50 %

63.06		TARPAULINS, AWNINGS, AND SUNBLINDS; TENTS; SAILS FOR BOATS, SAILBOARDS OR LANDCRAFT; CAMPING GOODS.	
	-	Tarpaulins, awnings and sunblinds :	
6306. 12 .00	- -	Of synthetic fibers	50 %
	- -	Of other textile materials:	
6306. 19 .10	- - -	Readymade covers of imported linen, for use in the fumigation of orange trees	3 %
6306. 19 .90	- - -	Other	50 %
	-	Tents :	
6306. 22 .00	- -	Of synthetic fibers	50 %
	-	Of other textile materials:	
6306. 29 .10	- - -	Readymade tents of imported linen, for use in the fumigation of orange trees	3 %
6306. 29 .90	- - -	Other	50 %
6306. 30 .00	-	Sails	15 %
6306. 40 .00	-	Pneumatic mattresses	50 %
	-	Other:	
6306. 91 .00	- -	Of cotton	50 %
6306. 99 .00	- -	Of other textile materials	50 %
63.07		OTHER MADE UP ARTICLES, INCLUDING DRESS PATTERNS.	
6307. 10 .00	-	Floor-cloths, dish-cloths, dusters and similar cleaning cloths	30 %
6307. 20 .00	-	Life-jackets and life-belts	30 %
	-	Other:	
6307. 90 .10	- - -	Dress patterns,cheese-clothes,piece of textile fabric which have undergane some working but not yet sufficiently completed to be identifiable as garments or parts of garments	7 %
6307. 90 .90	- - -	Other	30 %
II-SETS			

63.08	SETS CONSISTING OF WOVEN FABRIC AND YARN, WHETHER OR NOT WITH ACCESSORIES, FOR MAKING UP INTO RUGS, TAPESTRIES, EMBROIDERED TABLE CLOTHS OR TABLE NAPKINS, OR SIMILAR TEXTILE ARTICLES, PUT UP IN PACKINGS FOR RETAIL SALE	50 %
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III-WORN CLOTHING AND OTHER WORN ARTICLES

63.09	WORN CLOTHING AND OTHER WORN ARTICLES:	
-------	--	--

6309. 00 .10	- - - Footwear	50 %
6309. 00 .20	- - - Headgear	50 %
6309. 00 .90	- - - Other	50 %

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	50 %
6310. 90 .00	- Other	50 %

SECTION XII

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

CHAPTER 64

FOOTWEAR, GAITERS AND THE LIKE; PARTS OF SUCH ARTICLES

NOTES.

1. This Chapter does not cover:
 - (a) Disposable foot or shoe coverings of flimsy material (for example, paper, sheeting of plastics) without applied soles. These products are classified according to their constituent material;
 - (b) Footwear of textile material, without an outer sole glued, sewn or otherwise affixed or applied to the upper (Section XI);
 - (c) Worn footwear of heading 63.09;
 - (d) Articles of asbestos (heading 68.12);
 - (e) Orthopaedic footwear or other orthopaedic appliances, or parts thereof (heading 90.21);
or
 - (f) Toy footwear or skating boots with ice or roller skates attached; shin-guards or similar protective sportswear (Chapter 95).
2. For the purposes of heading 64.06, the term “parts” does not include pegs, protectors, eyelets, hooks, buckles, ornaments, braid, laces, pompons or other trimmings (which are to be classified in their appropriate headings) or buttons or other goods of heading 96.06.

3. For the purposes of this Chapter:

- (a) The terms “rubber” and “plastics” include woven fabrics or other textile products with an external layer of rubber or plastics being visible to the naked eye; for the purpose of this provision, no account should be taken of any resulting change of colour; and
- (b) The term “leather” refers to the goods of headings 41.07 and 41.12 to 41.14.

4. Subject to Note 3 to this Chapter:

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

Subheading Note.

1. For the purposes of subheadings 6402.12, 6402.19, 6403.12, 6403.19 and 6404.11, the expression "sports footwear" applies only to:
 - (a) Footwear which is designed for a sporting activity and has, or has provision for the attachment of, spikes, sprigs, stops, clips, bars or the like;
 - (b) Skating boots, ski-boots and cross-country ski footwear, snowboard boots, wrestling boots, boxing boots and cycling shoes.

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	50 %
	-	Other footwear :	
6401. 92 .00	- -	Covering the ankle but not covering the knee	50 %
6401. 99 .00	- -	Other	50 %
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 snowboard boots (surf)	50 %
6402. 19 .00	- -	Other	50 %
6402. 20 .00	-	Footwear with upper straps or thongs assembled to the sole by means of plugs	50 %
	-	Other footwear :	
6402. 91 .00	- -	Covering the ankle	50 %
6402. 99 .00	- -	Other	50 %
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 (surf)	50 %
6403. 19 .00	- -	Other	50 %
6403. 20 .00	-	Footwear with outer soles of leather, and uppers which consist of leather straps cross the instep and around the big toe	50 %
6403. 40 .00	-	Other footwear, incorporating a protective metal toe-cap	50 %
	-	Other footwear with outer soles of leather :	
6403. 51 .00	- -	Covering the ankle	50 %

6403. 59 .00	- -	Other	50 %
	-	Other footwear :	
6403. 91 .00	- -	Covering the ankle	50 %
6403. 99 .00	- -	Other	50 %

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	50 %
6404. 19 .00	- -	Other	50 %
6404. 20 .00	-	Footwear with outer soles of leather or composition leather	50 %

64.05 OTHER FOOTWEAR

6405. 10 .00	-	With uppers of leather or composition leather	50 %
6405. 20 .00	-	With uppers of textile materials	50 %
6405. 90 .00	-	Other	50 %

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.	
	-	Uppers and parts thereof, other than stiffeners	
6406. 10 .10	---	shoes uppers	20 %
	---	Uppers parts:	
6406. 10 .21	----	for sports shoes	7 %
6406. 10 .29	----	Other	50 %
6406. 20 .00	-	Outer soles and heels, of rubber or plastics	15 %
	-	Other:	
	--	Of wood	
6406. 91 .10	---	Heels and soles for medical shoes	7 %
6406. 91 .90	---	Other	20 %
	--	Of other materials:	
6406. 99 .10	---	Leg protectors and the like and parts thereof	50 %
	---	Other:	
6406. 99 .91	----	for sports shoes	7 %
6406. 99 .99	----	Other	30 %

CHAPTER 65

HEADGEAR AND PARTS THEREOF

NOTES.

1. This Chapter does not cover:
 - (a) Worn headgear of heading 63.09;
 - (b) Asbestos headgear (heading 68.12); or
 - (c) Dolls' hats, other toy hats or carnival articles of Chapter 95.
2. Heading 65.02 does not cover hat-shapes made by sewing, other than those obtained simply by sewing strips in spirals.

65.01		HAT-FORMS, HAT BODIES AND HOODS OF FELT, NEITHER BLOCKED TO SHAPE NOR WITH MADE BRIMS; PLATEAUX AND MANCHONS (INCLUDING SLIT MANCHONS), OF FELT	30 %
65.02		HAT-SHAPES, PLAITED OR MADE BY ASSEMBLING STRIPS OF ANY MATERIAL, NEITHER BLOCKED TO SHAPE, NOR MADE WITH BRIMS, NOR LINED, NOR TRIMMED	30 %
65.04		HATS AND OTHER HEADGEAR, PLAITED OR MADE BY ASSEMBLING STRIPS OF ANY MATERIAL, WHETHER OR NOT LINED OR TRIMMED	50 %
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	50 %
6505. 90 .00	-	Other	50 %

65.06		OTHER HEADGEAR, WHETHER OR NOT LINED OR TRIMMED.	
	-	Safety headgear	
6506. 10 .10	- - -	Fire proof & anti-chemical used in hospital, imported by hospitals according to judgnemts of minstry of health, strictly for hospitals Note: it must be made of woven textile coated with silicate mentioned in heading 59.07	20 %
6506. 10 .90	- - -	Other	50 %
	-	Other:	
6506. 91 .00	- -	Of rubber or of plastics	50 %
6506. 92 .00	- -	Of furskin	50 %
6506. 99 .00	- -	Other	50 %
65.07		HEAD-BANDS, LININGS, COVERS, HAT FOUNDATIONS, HAT FRAMES, PEAKS AND CHINSTRAPS, FOR HEADGEAR	30 %

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 66.02 are to be classified separately and are not to be treated as forming part of those articles.

Additional notes.

- 1 Reduced duty should be applied as per terms and reservations defined by customs directorate, on subheadings: 6603.1010 and 6603.2091.

66.01		UMBRELLAS AND SUN UMBRELLAS (INCLUDING WALKINGSTICK UMBRELLAS, GARDEN UMBRELLAS AND SIMILAR UMBRELLAS):	
6601. 10 .00	-	Garden or similar umbrellas	50 %
	-	Other:	
6601. 91 .00	- -	Having a telescopic shaft	50 %
6601. 99 .00	- -	Other	50 %
66.02		WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS AND THE LIKE	50 %
66.03		PARTS, TRIMMINGS AND ACCESSORIES OF ARTICLES OF HEADING NO. 6601 OR 6602.	
6603. 20 .00	-	Umbrella frames, including frames mounted on shafts (sticks)	20 %
	-	Other:	
6603. 90 .10	- - -	Handles and knobs	5 %
6603. 90 .90	- - -	Other	20 %

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-net s (Chapter 65);
- (e) Toys, sports requisites or carnival articles (Chapter 95); or
- (f) Feather dusters, powder-puffs or hair sieves (Chapter 96).

2 Heading 67.01 does not cover:

- (a) Articles in which feathers or down constitute only filling or padding (for example, bedding of heading 94.04);
- (b) Articles of apparel or clothing accessories in which feathers or down constitute no more than mere trimming or padding; or
- (c) Artificial flowers or foliage or parts thereof or made up articles of heading 67.02.

3. Heading 67.02 does not cover:

- (a) Articles of glass (Chapter 70); or
- (b) Artificial flowers, foliage or fruit of pottery, stone, metal, wood or other materials, obtained in one piece by moulding, forging, carving, stamping or other process, or consisting of parts assembled otherwise than by binding, glueing, fitting into one another or similar methods.

67.01		SKINS AND OTHER PARTS OF BIRDS WITH THEIR FEATHERS OR DOWN, FEATHERS, PARTS OF FEATHERS, DOWN, AND ARTICLES THEREOF, (OTHER THAN GOODS OF HEADING NO. 0505 AND WORKED QUILLS AND SCAPES)	50 %
67.02		ARTIFICIAL FLOWERS, FOLIAGE AND FRUIT AND PARTS THEREOF; ARTICLES MADE OF ARTIFICIAL FLOWERS, FOLIAGE OR FRUIT	
6702. 10 .00	-	f plastics	50 %
6702. 90 .00	-	Of other materials	50 %
67.03		HUMAN HAIR, DRESSED, THINNED, BLEACHED OR OTHERWISE WORKED; WOOL OR OTHER ANIMAL HAIR OR OTHER TEXTILE MATERIALS, PREPARED FOR USE IN MAKING WIGS AND THE LIKE	50 %
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	50 %
6704. 19 .00	- -	Other	50 %
6704. 20 .00	-	Of human hair	50 %
6704. 90 .00	-	Of other materials	50 %

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 coated with mica powder or graphite, bituminised or asphalted paper);
- (c) Coated, impregnated or covered textile fabric of Chapter 56 or 59 (for example, fabric coated or covered with mica powder, bituminised or asphalted fabric);
- (d) Articles of Chapter 71;
- (e) Tools or parts of tools, of Chapter 82;
- (f) Lithographic stones of heading 84.42;
- (g) Electrical insulators (heading 85.46) or fittings of insulating material of heading 85.47;
- (h) Dental burrs (heading 90.18);
- (ij) Articles of Chapter 91 (for example, clocks and clock cases);

- (k) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);
 - (l) Articles of Chapter 95 (for example, toys, games and sports requisites);
 - (m) Articles of heading 96.02, if made of materials specified in Note 2 (b) to Chapter 96, or of heading 96.06 (for example, buttons), No. 96.09 (for example, slate pencils) or No. 96.10 (for example, drawing slates); or
 - (n) Articles of Chapter 97 (for example, works of art).
2. In heading 68.02 the expression "worked monumental or building stone" applies not only to the varieties of stone referred to in heading 25.15 or 25.16 but also to all other natural stone (for example, quartzite, flint, dolomite and steatite) similarly worked; it does not, however, apply to slate.

68.01		SETTS, CURBSTONES AND FLAGSTONES, OF NATURAL STONE (EXCEPT SLATE)	20 %
68.02		WORKED MONUMENTAL OR BUILDING STONE (EXCEPT SLATE) AND ARTICLES THEREOF, OTHER THAN GOODS OF HEADING NO. 68.01; MOSAIC CUBES AND THE LIKE, OF NATURAL STONE (INCLUDING SLATE), WHETHER OR NOT ON A BACKING; ARTIFICIALLY COLORED 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 the side of which is less than 7 cm; artificially coloured granules, chippings and powder, of natural stone (including slate).	30 %
	-	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	20 %
6802. 23 .00	--	Granite	20 %
6802. 29 .00	--	Other stone	20 %
	-	Other:	
6802. 91 .00	--	Marble, travertine and alabaster	30 %
6802. 92 .00	--	Other calcareous stone	30 %
6802. 93 .00	--	Granite	30 %
6802. 99 .00	--	Other stone	30 %
68.03		WORKED SLATE AND ARTICLES OF SLATE OR OF AGGLOMERATED SLATE.	20 %
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	5 %
	-	Other millstones, grindstones, grinding wheels and the like :	
6804. 21 .00	- -	Of agglomerated synthetic or natural diamond	5 %
6804. 22 .00	- -	Of other agglomerated abrasives or of ceramics	5 %
6804. 23 .00	- -	Of natural stone	5 %
6804. 30 .00	-	Hand sharpening or polishing stones	5 %

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	5 %
6805. 20 .00	-	On a base of paper or paperboard only	5 %
6805. 30 .00	-	On a base of other materials	5 %

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 NO. 6811 OR 6812 OR OF CHAPTER 69.

6806. 10 .00	-	Slag wool, rock wool and similar mineral wool (including intermixtures thereof), in bulk, sheets or rolls	5 %
6806. 20 .00	-	Exfoliated vermiculite, expanded clays, formed slag and similar expanded mineral materials (including intermixtures thereof)	5 %
6806. 90 .00	-	Other	5 %

68.07 ARTICLES OF ASPHALT OR OF SIMILAR MATERIAL (FOR
EXAMPLE, PETROLEUM BITUMEN OR COAL TAR PITCH).

6807. 10 .00	-	In rolls	20 %
6807. 90 .00	-	Other:	20 %

68.08		PANELS, BOARDS, TILES, BLOCKS AND SIMILAR ARTICLES OF VEGETABLE FIBER, OF STRAW OR OF SHAVINGS, CHIPS, PARTICLES, SAWDUST OR OTHER WASTE, OF WOOD, AGGLOMERATED WITH CEMENT, PLASTER OR OTHER MINERAL BINDERS	20 %
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	40 %
6809. 19 .00	- -	Other	40 %
	-	Other articles :	
6809. 90 .10	- - -	Statuettes; articles for ornamentation, decoration, furnishing, office use or personal use	10 %
6809. 90 .90	- - -	Other	40 %
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	40 %
6810. 19 .00	- -	Other	40 %
	- -	Other articles :	
6810. 91 .00	- -	Prefabricated structural components for building or civil engineering	40 %
	- -	Other:	
6810. 99 .10	- - -	Cement blocks for industrial use (wether or not reinforced)	10 %
6810. 99 .20	- - -	Artificial stone panels without regular edges and not ground neither polished	7 %
6810. 99 .90	- - -	Other	50 %
68.11		ARTICLES OF ASBESTOS-CEMENT, OF CELLULOSE FIBERCEMENT OR THE LIKE.	
6811. 40 .00	-	Containing asbestos	50 %
	-	Not containing asbestos :	
6811. 81 .00	- -	Corrugated sheets	50 %

6811. 82 .00	--	Other sheets, panels, tiles and similar articles	50 %
6811. 83 .00	--	Tubes, pipes and tube or pipe fittings	50 %
6811. 89 .00	--	Other articles	50 %

68.12 FABRICATED ASBESTOS FIBERS; 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 NO. 6811 OR 6813.

6812. 80 .00	-	Of crocidolite	50 %
		- Other:	
6812. 91 .00	--	Clothing, clothing accessories, footwear and headgear	50 %
6812. 92 .00	-	Paper, millboard and felt	30 %
6812. 93 .00	-	Compressed asbestos fibre jointing, in sheets or rolls	20 %
		- Other:	
6812. 99 .10	---	The eads and fabrics of asbestos	20 %
6812. 99 .90	---	Other	50 %

68.13 FRICTION MATERIAL AND ARTICLES THEREOF (FOR EXAMPLE, SHEETS, ROLLS, STRIPS, SEGMENTS, DISCS, WASHERS, PADS), NOT MOUNTED, FOR BRAKES, FOR CLUTCHES OR THE LIKE, WITH A BASIS OF ASBESTOS, OF OTHER MINERAL SUBSTANCES OR OF CELLULOSE, WHETHER OR NOT COMBINED WITH TEXTILE OR OTHER MATERIALS.

6813. 20 .00	-	Containing asbestos	50 %
	-	Not containing asbestos :	
6813. 81 .00	--	Brake linings and pads	50 %
6813. 89 .00	--	Other	50 %

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	20 %
6814. 90 .00	-	Other	20 %
68.15		ARTICLES OF STONE OR OF OTHER MINERAL SUBSTANCES (INCLUDING CARBON FIBERS, ARTICLES OF CARBON FIBERS AND ARTICLES OF PEAT), NOT ELSEWHERE SPECIFIED OR INCLUDED.	
6815. 10 .00	-	Non-electrical articles of graphite or other carbon	40 %
6815. 20 .00	-	Articles of peat	50 %
	-	Other articles :	
6815. 91 .00	--	Containing magnesite, dolomite or chromite	50 %
6815. 99 .00	--	Other	50 %

CHAPTER 69

CERAMIC PRODUCTS

NOTES.

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

- (ij) Articles of Chapter 94 (for example. furniture, lamps and lighting fittings, prefabricated buildings);
- (k) Articles of Chapter 95 (for example, toys, games and sports requisites);
- (l) Articles of heading 96.06 (for example, buttons) or of heading 96.14 (for example, smoking pipes); or
- (m) Articles of Chapter 97 (for example, works of art).

		I-Goods of siliceous fossil meals or similar siliceous earthes, and refractory goods	
69.01		BRICKS, BLOCKS, TILES AND OTHER CERAMIC GOODS OF SILICEOUS FOSSIL MEALS (FOR EXAMPLE, KIESELGUHR, TRIPOLITE OR DIATOMITE) OR OF SIMILAR SILICEOUS EARTHS	3 %
69.02		REFRACTORY BRICKS, BLOCKS, TILES AND SIMILAR REFRACTORY CERAMIC CONSTRUCTIONAL GOODS, OTHER THAN THOSE OF SILICEOUS FOSSIL MEALS OR SIMILAR SILICEOUS EARTHS.	
6902. 10 .00	-	Containing by weight, singly or together, more than 50 % of the elements Mg, Ca or Cr, expressed as MgO, CaO or Cr ₂ O ₃	3 %
6902. 20 .00	-	Containing by weight more than 50 % of alumina (Al ₂ O ₃), of silica (SiO ₂) or of a mixture or compound of these products	3 %
6902. 90 .00	-	Other	3 %
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	1 %
6903. 20 .00	-	Containing by weight more than 50 % of alumina (Al ₂ O ₃) or of a mixture or compound of alumina and of silica (SiO ₂)	5 %
6903. 90 .00	-	Other	5 %
		II-OTHER CERAMIC PRODUCTS	
69.04		CERAMIC BUILDING BRICKS, FLOORING BLOCKS, SUPPORT OR FILLER TILES AND THE LIKE.	
6904. 10 .00	-	Building bricks	30 %
6904. 90 .00	-	Other	30 %
Note: Refer to additional note No 1 of this chapter			

69.05		ROOFING TILES, CHIMNEY-POTS, COWLS, CHIMNEYLINERS, ARCHITECTURAL ORNAMENTS AND OTHER CERAMIC CONSTRUCTIONAL GOODS	
6905. 10 .00	-	Roofing tiles	30 %
6905. 90 .00	-	Other	30 %
69.06		CERAMIC PIPES, CONDUITS, GUTTERING AND PIPE FITTINGS	10 %
		Note: Refer to additional note No 2 of this chapter	
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	20 %
6907. 90 .00	-	Other	20 %
		Note: Refer to additional note No 3 of this chapter	
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	50 %
6908. 90 .00	-	Other	20 %
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	1 %

6909. 12 .00	- -	Articles having a hardness equivalent to 9 or more on the Mohs scale	1 %
6909. 19 .00	- -	Other	1 %
6909. 90 .00	-	Other	5 %

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	50 %
6910. 90 .00	—	Other	50 %

69.11 TABLEWARE, KITCHENWARE, OTHER HOUSEHOLD
ARTICLES AND TOILET ARTICLES, OF PORCELAIN OR OF
CHINA.

6911. 10 .00	-	Tableware and kitchenware	50 %
6911. 90 .00	—	Other	50 %

69.12 CERAMIC TABLEWARE, KITCHENWARE, OTHER 50 %
HOUSEHOLD ARTICLES AND TOILET ARTICLES, OTHER
THAN OF PORCELAIN OR CHINA

69.13 STATUETTES AND OTHER ORNAMENTAL CERAMIC ARTICLES

6913. 10 .00	-	Of porcelain or china	50 %
6913. 90 .00	-	Other	50 %

Note: Refer to additional note No 5 of this chapter

69.14 OTHER CERAMIC ARTICLES

6914. 10 .00	-	Of porcelain or china	50 %
6914. 90 .00	-	Other	50 %

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 flit, 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 70.06 remain classified in that heading whether or not they have the character of articles.

4 For the purposes of heading 70.19, the expression "glass wool" means:

- (a) Mineral wools with a silica (SiO_2) content not less than 60 % by weight;

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

Mineral wools which do not comply with 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 7013.21, 7013.31 and 7013.91, the expression "lead crystal" means only glass having a minimum lead monoxide (PbO) content by weight of 24 %.

Additional notes.

- 1 Reduced duty should be applied as per terms and reservations defined by customs directorate.

<u>70.01</u>	CULLET AND OTHER WASTE AND SCRAP OF GLASS; GLASS IN THE MASS	10 %
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<u>70.02</u>	GLASS IN BALLS (OTHER THAN MICROSPHERES OF HEADING NO. 7018), RODS OR TUBES, UNWORKED	
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7002. 10 .00 -	Balls	1 %
7002. 20 .00 -	Rods	3 %
	Tubes :	
7002. 31 .00 - -	Of fused quartz or of other fused silica	1 %
7002. 32 .00 - -	Of other glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0 degrees C to 300 degrees C	1 %
7002. 39 .00 - -	Other	1 %

<u>70.03</u>	CAST GLASS AND ROLLED GLASS, IN SHEETS OR PROFILES, WHETHER OR NOT HAVING AN ABSORBENT, REFLECTING OR NON-REFLECTING LAYER, BUT NOT OTHERWISE WORKED	
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Non-wired sheets :

7003. 12 .00 - -	Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	10 %
7003. 19 .00 - -	Other	10 %
7003. 20 .00 -	Wired sheets	10 %
7003. 30 .00 -	Profiles	20 %

<u>70.04</u>	DRAWN GLASS AND BLOWN GLASS, IN SHEETS WHETHER OR NOT HAVING AN ABSORBENT, REFLECTING OR NONREFLECTING LAYER, BUT NOT OTHERWISE WORKED	
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7004. 20 .00 -	Glass, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	10 %
7004. 90 .00 -	Other glass	20 %

<u>70.05</u>	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	
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7005. 10 .00 - -	Non-wired glass, having an absorbent, reflecting or non-reflecting layer	15 %
	Other non-wired glass :	
7005. 21 .00 - -	Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground	15 %
7005. 29 .00 - -	Other	10 %
7005. 30 .00 -	Wired glass	15 %
<u>70.06</u>	GLASS OF HEADING NO. 7003, 7004 OR 7005, BENT, EDGE WORKED, ENGRAVED, DRILLED, ENAMELLED OR OTHERWISE WORKED, BUT NOT FRAMED OR FITTED WITH OTHER MATERIALS	30 %
<u>70.07</u>	SAFETY GLASS, CONSISTING OF TOUGHENED (TEMPERED) OR LAMINATED GLASS.	
	Toughened (tempered) safety glass :	
	Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels :	
7007. 11 .10 - - -	For industrial establishment which produce and assemble vehicles	5 %
7007. 11 .90 - - -	Other	30 %
	- - Other:	
7007. 19 .10 - - -	Requirement of industrial production	5 %
7007. 19 .90 - - -	Other	30 %
	- Laminated safety glass :	
	- - Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels :	
7007. 21 .10 - - -	For industrial establishment which produce and assemble vehicles	5 %
7007. 21 .90 - - -	Other	30 %
	- - Other	
7007. 29 .10 - - -	Requirement of industrial production	5 %
7007. 29 .90 - - -	Other	30 %
<u>70.08</u>	MULTIPLE-WALLED INSULATING UNITS OF GLASS	
7008. 00 .10 - - -	For refrigerators manufacturing	5 %
7008. 00 .90 - - -	Other	30 %

<u>70.09</u>	GLASS MIRRORS, WHETHER OR NOT FRAMED, INCLUDING REAR-VIEW MIRRORS	
	- Rear-view mirrors for vehicles	
7009. 10 .10 - - -	For industrial establishment which produce and assemble vehicles	5 %
7009. 10 .90 - - -	Other	20 %
	- Other:	
7009. 91 .00 - -	Unframed	40 %
7009. 92 .00 - -	Framed	50 %

<u>70.10</u>	CARBOYS, BOTTLES, FLASKS, JARS, POTS, VIALS, 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	1 %
7010. 20 .00 -	Stoppers, lids and other closures	1 %
	- Other:	
	Note: Amendment of the system of 2002, deletion of the subheading from 7010.91 to 7010.94	
7010. 90 .10 - - -	for industrial establishment	1 %
	Note: Refer to additional note No 4 of this chapter	
7010. 90 .90 - - -	Other	50 %

<u>70.11</u>	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	5 %
7011. 20 .00 -	For cathode-ray tubes	5 %
7011. 90 .00 -	Other	10 %

70.13 GLASSWARE OF A KIND USED FOR TABLE, KITCHEN,
TOILET, OFFICE, INDOOR DECORATION OR SIMILAR
PURPOSES (OTHER THAN THAT OF HEADING NO. 70.10
OR 70.18)

7013. 10 .00 -	Of glass-ceramics	50 %
	Drinking glasses other than of glass-ceramics :	
7013. 22 .00 - -	Of lead crystal	50 %
7013. 28 .00 - -	Other	50 %
	Other drinking glasses, other than of glass ceramics :	
7013. 33 .00 - -	Of lead crystal	50 %
7013. 37 .00 - -	Other	50 %
	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	50 %
7013. 42 .00 - -	Of glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0 degrees C to 300 degrees C	50 %
7013. 49 .00 - -	Other	50 %
	Other glassware :	
7013. 91 .00 - -	Of lead crystal	50 %
	- - Other	
7013. 99 .10 - - -	For manufacturing electrics	10 %
7013. 99 .90 - - -	Other	50 %

Note: Refer to additional note No 5 of this chapter

70.14 SIGNALLING GLASSWARE AND OPTICAL ELEMENTS OF
GLASS (OTHER THAN THOSE OF HEADING NO. 7015), NOT
OPTICALLY WORKED

7014. 00 .10 - - -	For industrial establishment which produce and assemble vehicles	5 %
7014. 00 .90 - - -	Other	20 %

Note: refer to additional note No 2 and 3 of this chapter

<u>70.15</u>	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	1 %
	Note: refer to additional note No 2 and 3 of this chapter	
	- Other:	
7015. 90 .10 - - -	Glass spheres and segments of spheres, of a kind used for the manufacture of Clock and watch glasses and the like	10 %
7015. 90 .90 - - -	Other	10 %
	Note: Refer to additional note No 2 + 3 of this chapter	
<u>70.16</u>	PAVING BLOCKS, SLABS, BRICKS, SQUARES, TILES AND OTHER ARTICLES OF PRESSED OR MOLDED 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	20 %
7016. 90 .00 -	Other	20 %

<u>70.17</u>	LABORATORY, HYGIENIC OR PHARMACEUTICAL GLASSWARE, WHETHER OR NOT GRADUATED OR CALIBRATED	
7017. 10 .00 -	Of fused quartz or other fused silica	1 %
7017. 20 .00 -	Of other glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0°C to 300°C	1 %
7017. 90 .00 -	Other	1 %

<u>70.18</u>	GLASS BEADS, IMITATION PEARLS, IMITATION PRECIOUS OR SEMI-PRECIOUS STONES AND SIMILAR GLASS SMALLWARES, AND ARTICLES THEREOF OTHER THAN IMITATION JEWELRY; GLASS EYES OTHER THAN PROSTHETIC ARTICLES; STATUETTES AND OTHER ORNAMENTS OF LAMP-WORKED GLASS, OTHER THAN IMITATION JEWELRY; GLASS MICROSPHERES NOT EXCEEDING 1 MM IN DIAMETER	
7018. 10 .00 -	Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares	10 %
7018. 20 .00 -	Glass microspheres not exceeding 1 mm in diameter	20 %
7018. 90 .00 -	Other	30 %

<u>70.19</u>	GLASS FIBERS (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 50mm	5 %
7019. 12 .00 - -	Rovings	5 %
7019. 19 .00 - -	Other	5 %
	- Thin sheets (voiles), webs, mats, mattresses, boards and similar nonwoven products :	
7019. 31 .00 - -	Mats	10 %
7019. 32 .00 - -	Thin sheets (voiles)	10 %
7019. 39 .00 - -	Other	10 %
7019. 40 .00 -	Woven fabrics of rovings	10 %
	- Other woven fabrics :	
7019. 51 .00 - -	Of a width not exceeding 30 cm	10 %
7019. 52 .00 - -	Of a width exceeding 30 cm, plain weave, weighing less than 250 g/sqm, of filaments measuring per single yarn not more than 136 tex	10 %
7019. 59 .00 - -	Other	10 %
	- Other:	
7019. 90 .10 - - -	Wool inbulk, Raw fibers or sheets	1 %
7019. 90 .90 - - -	Other	10 %
<u>70.20</u>	OTHER ARTICLES OF GLASS.	
7020. 00 .10 - - -	for industry use (not for retail sale)	1 %
7020. 00 .20 - - -	Glass inners for vaccum flasks or other vaccum vessels	7 %
7020. 00 .90 - - -	Other	50 %

SECTION XIV

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

CHAPTER 71

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

NOTES.

- 1 Subject to Note 1 (a) to Section VI and except as provided below, all articles consisting wholly or partly:
 - (a) Of natural or cultured pearls or of precious or semi-precious stones (natural, synthetic or reconstructed), or
 - (b) Of precious metal or of metal clad with precious metal, are to be classified in this Chapter.
- 2
 - (a) Headings 71.13, 71.14 and 71.15 do not cover articles in which precious metal or metal clad with precious metal is present as minor constituents only, such as minor fittings or minor ornamentation (for example, monograms, ferrules and rims), and paragraph (b) of the foregoing Note does not apply to such articles (*).
 - (b) Heading 71.16 does not cover articles containing precious metal or metal clad with precious metal (other than as minor constituents).
- 3 This Chapter does not cover:
 - (a) Amalgams of precious metal, or colloidal precious metal (heading 28.43);

- (b) Sterile surgical suture materials, dental fillings or other goods of Chapter 30;
- (c) Goods of Chapter 32 (for example. lustres);
- (d) Supported catalysts (heading 38.15);
- (e) Articles of heading 42.02 or 42.03 referred to in Note 2 (B) to Chapter 42;
- (f) Articles of heading 43.03 or 43.04;
- (g) Goods of Section XI (textiles and textile articles);
- (h) Footwear, headgear or other articles of Chapter 64 or 65;
- (ij) Umbrellas, walking-sticks or other articles of Chapter 66;
- (k) Abrasive goods of heading 68.04 or 68.05 or Chapter 82, containing dust or powder of precious or semi-precious stones (natural or synthetic); articles of Chapter 82 with a working part of precious or semi-precious stones (natural, synthetic or reconstructed); machinery, mechanical appliances or electrical goods. or parts thereof, of Section XVI. However, articles and parts thereof wholly of precious or semi-precious stones (natural, synthetic or reconstructed) remain classified in this Chapter, except unmounted worked sapphires and diamonds for styli (heading 85.22);
- (l) Articles of Chapter 90, 91 or 92 (scientific instruments, clocks and watches, musical instruments);
- (m) Arms or parts thereof (Chapter 93);
- (n) Articles covered by Note 2 to Chapter 95;

- (o) Articles classified in Chapter 96 by virtue of Note 4 to that Chapter; or
 - (p) Original sculptures or statuary (heading 97.03), collectors pieces (heading 97.05) or antiques of an age exceeding one hundred years (heading 97.06), other than natural or cultured pearls or precious or semi-precious stones.
- 4
- (a) The expression “precious metal” means silver, gold and platinum.
 - (b) The expression "platinum” means platinum, iridium, osmium, palladium, rhodium and ruthenium.
 - (c) The expression "precious or semi-precious stones" does not include any of the substances specified in Note 2 (b) to Chapter 96.
- 5
- For the purposes of this Chapter, any alloy (including a sintered mixture and an inter-metallic compound) containing precious metal is to be treated as an alloy of precious metal if any one precious metal constitutes as much as 2 0/0 by weight, of the alloy. Alloys of precious metal are to be classified according to the following rules
- (*) The underlined portion of this Note constitutes an optional text.
 - (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 (gem-set or not) (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 (such as cigarette cases, powder boxes, chain purses, cachou boxes).
- 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, 7108.11, 7110.11, 7110.21, 7110.31 and 7110.41, 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 and 7110.19, the expression “platinum” does not include iridium, osmium, palladium, rhodium or ruthenium.
- 3 For the classification of alloys in the subheadings of heading 71.10, each alloy is to be classified with that metal, platinum, palladium, rhodium, iridium, osmium or ruthenium which predominates by weight over each other of these metals.

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	5 %
	Cultured pearls :	
7101. 21 .00 - -	Unworked	5 %
7101. 22 .00 - -	Worked	5 %

71.02 DIAMONDS, WHETHER OR NOT WORKED, BUT NOT
MOUNTED OR SET.

7102. 10 .00 -	Unsorted	1 %
	Industrial :	
7102. 21 .00 - -	Unworked or simply sawn, cleaved or bruted	3 %
7102. 29 .00 - -	Other	7 %
	Non-industrial :	
7102. 31 .00 - -	Unworked or simply sawn, cleaved or bruted	5 %
7102. 39 .00 - -	Other	10 %

71.03 PRECIOUS STONES (OTHER THAN DIAMONDS) AND SEMIPRECIOUS
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

7103. 10 .00 -	Unworked or simply sawn or roughly shaped	5 %
	- Otherwise worked :	
7103. 91 .00 - -	Rubies, sapphires and emeralds	10 %
7103. 99 .00 - -	Other	10 %

<u>71.04</u>	SYNTHETIC OR RECONSTRUCTED PRECIOUS OR SEMIPRECIOUS 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	5 %
7104. 20 .00 -	Other, unworked or simply sawn or roughly shaped	5 %
7104. 90 .00 -	Other	10 %
<u>71.05</u>	DUST AND POWDER OF NATURAL OR SYNTHETIC PRECIOUS OR SEMI-PRECIOUS STONES	
7105. 10 .00 -	Of diamonds	1 %
7105. 90 .00 -	Other	1 %
	II - PRECIOUS METAL AND METAL CLAD WITH PRECIOUS METALS	
<u>71.06</u>	SILVER (INCLUDING SILVER PLATED WITH GOLD OR PLATINUM), UNWROUGHT OR IN SEMI-MANUFACTURED FORMS, OR IN POWDER FORM	
7106. 10 .00 -	Powder	1 %
	- Other:	
7106. 91 .00 - -	Unwrought	1 %
7106. 92 .00 - -	Semi-manufactured	3 %
<u>71.07</u>	BASE METALS CLAD WITH SILVER, NOT FURTHER WORKED THAN SEMI-MANUFACTURED	3 %
<u>71.08</u>	GOLD (INCLUDING GOLD PLATED WITH PLATINUM) UNWROUGHT OR IN SEMI-MANUFACTURED FORMS, OR IN POWDER FORM.	
	- Non-monetary :	
7108. 11 .00 - -	Powder	1 %

7108. 12 .00 - - Other unwrought forms	1 %
7108. 13 .00 - - Other semi-manufactured forms	3 %
7108. 20 .00 - Monetary	5 %

<u>71.09</u>	BASE METALS OR SILVER, CLAD WITH GOLD, NOT FURTHER WORKED THAN SEMI-MANUFACTURED.	3 %
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<u>71.10</u>	PLATINUM, UNWROUGHT OR IN SEMI-MANUFACTURED FORMS, OR IN POWDER FORM	
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- Platinum :

7110. 11 .00 - - Unwrought or in powder form	1 %
7110. 19 .00 - - Other	3 %

- Palladium :

7110. 21 .00 - - Unwrought or in powder form	1 %
7110. 29 .00 - - Other	3 %

- Rhodium :

7110. 31 .00 - - Unwrought or in powder form	1 %
7110. 39 .00 - - Other	3 %

- Iridium, osmium and ruthenium :

7110. 41 .00 - - Unwrought or in powder form	1 %
7110. 49 .00 - - Other	3 %

<u>71.11</u>	BASE METALS, SILVER OR GOLD, CLAD WITH PLATINUM, NOT FURTHER WORKED THAN SEMI-MANUFACTURED	3 %
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<u>71.12</u>	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.	
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7112. 30 .00	- Ash containing precious metal or precious metal compounds	1 %
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Note: refer to additional note 1 of this chapter

- Other:

7112. 91 .00 - -	Of gold, including metal clad with gold but excluding sweepings containing other precious metals	1 %
7112. 92 .00 - -	Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals	1 %
7112. 99 .00 - -	Other	1 %

Note: Amendment of the H.S of 2002

III - JEWELLERY, GOLDSMITH'S AND SILVERSMITHS WARES
AND OTHER ARTICLES

71.13 ARTICLES OF JEWELRY 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	40 %
7113. 19 .00 - -	Of other precious metal, whether or not plated or clad with precious metal	50 %
7113. 20 .00 -	Of base metal clad with precious metal	30 %

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	40 %
7114. 19 .00 - -	Of other precious metal, whether or not plated or clad with prmetal	50 %
7114. 20 .00 -	Of base metal clad with precious metal	30 %

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	10 %
7115. 90 .00 -	Other	40 %

<u>71.16</u>	ARTICLES OF NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES (NATURAL, SYNTHETIC OR RECONSTRUCTED)	
7116. 10 .00 -	Of natural or cultured pearls	30 %
7116. 20 .00 -	Of precious or semi-precious stones (natural, synthetic or reconstructed)	30 %

<u>71.17</u>	IMITATION JEWELRY: Of base metal, whether or not plated with precious metal :	
7117. 11 .00 - -	Cuff links and studs	15 %
7117. 19 .00 - -	Other	30 %
7117. 90 .00 -	Other	40 %

<u>71.18</u>	COIN.	
7118. 10 .00 -	Coin (other than gold coin), not being legal tender	1 %
7118. 90 .00 -	Other	1 %

SECTION XV

BASE METALS AND ARTICLES OF BASE METAL

NOTES.

1. This Section does not cover:
 - (a) Prepared paints, inks or other products with a basis of metallic flakes or powder (headings 32.07 to 32.10, 32.12, 32.13 or 32.15);
 - (b) Ferro-cerium or other pyrophoric alloys (heading 36.06);
 - (c) Headgear or parts thereof of heading 65.06 or 65.07;
 - (d) Umbrella frames or other articles of heading 66.03;
 - (e) Goods of Chapter 71 (for example, precious metal alloys, base metal clad with precious metal, imitation jewellery);
 - (f) Articles of Section XVI (machinery, mechanical appliances and electrical goods);
 - (g) Assembled railway or tramway track (heading 86.08) or other articles of Section XVII (vehicles, ships and boats, aircraft);
 - (h) Instruments or apparatus of Section XVIII, including clock or watch springs;
 - (ij) Lead shot prepared for ammunition (heading 93.06) or other articles of Section XIX (arms and ammunition);

- (k) Articles of Chapter 94 (for example. furniture, mattress supports, 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, 73.17 or 73.18 and similar articles of other base metal;
- (b) Springs and leaves for springs, of base metal, other than clock or watch springs (heading 91.14);

and;

- (c) Articles of headings 83.01, 83.02, 83.08, 83.10 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 I to Chapter 83, the articles of Chapter 82 or 83 are excluded from Chapters 72 to 76 and 78 to 81.

3. Throughout the Nomenclature, the expression "base metals" means : iron and steel, copper, nickel, 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 cremet of heading 81.13 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 workine of metals, and metal goods definitely not usable as such because of breakage. cutting-up. wear or other reasons.

- (b) Powders aperture of 1mmProducts of which 90 % or more by weight passes through a sieve having a mesh .

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 farther worked than subjected to primary hot-rolling or roughly shaped by forging. including blanks far 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 heading 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 00 of silicon. but no other element in a proportion that would give the steel the characteristics of another alloy steel.

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

A ferro-alloy is considered as binary and classified under the relevant subheading (if it exists) if only one of the alloy elements exceeds the minimum percentage laid down in Chapter Note I (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 I (C) must each exceed 10 % by weight.

Additional notes.

- 1 Reduced duty should be applied as per terms and reservations defined by customs directorate on subheadings :

7208.9092 ,7208.9093, 7210.1191, 7210.1291, 7210.5091, 7210.6191, 9210.6991,
7211.1310, 7211.1411, 7211.1911, 7211.2311, 7211.2911, 7211.9021, 7212.1091,
7212.4091, 7212.5091, 7215.5011, 7215.9012, 7215.9021, 7217.1091, 7217.9011,

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 phosphorus	1 %
7201. 20 .00 -	Non-alloy pig iron containing by weight more than 0.5 % of phosphorus	1 %
7201. 50 .00 -	Alloy pig iron; spiegeleisen	1 %

72.02 FERRO-ALLOYS.

- Ferro-manganese :

7202. 11 .00 - -	Containing by weight more than 2 % of carbon	1 %
7202. 19 .00 - -	Other	1 %

- Ferro-silicon :

7202. 21 .00 - -	Containing by weight more than 55 % of silicon	1 %
7202. 29 .00 - -	Other	1 %
7202. 30 .00 -	Ferro-silico-manganese	1 %

- Ferro-chromium :

7202. 41 .00 - -	Containing by weight more than 4 % of carbon	1 %
7202. 49 .00 - -	Other	1 %
7202. 50 .00 -	Ferro-silico-chromium	1 %
7202. 60 .00 -	Ferro-nickel	1 %
7202. 70 .00 -	Ferro-molybdenum	1 %
7202. 80 .00 -	Ferro-tungsten and ferro-silico-tungsten	1 %

- Other:

7202. 91 .00 - -	Ferro-titanium and ferro-silico-titanium	1 %
7202. 92 .00 - -	Ferro-vanadium	1 %
7202. 93 .00 - -	Ferro-niobium	1 %
7202. 99 .00 - -	Other:	1 %

<u>72.03</u>	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	1 %
7203. 90 .00 -	Other	1 %

<u>72.04</u>	FERROUS WASTE AND SCRAP; REMELTING SCRAP INGOTS OF IRON OR STEEL:	
7204. 10 .00 -	Waste and scrap of cast iron	1 %
	-Waste and scrap of alloy steel :	
7204. 21 .00 - -	Of stainless steel	1 %
7204. 29 .00 - -	Other	1 %
7204. 30 .00 -	Waste and scrap of tinned iron or steel	1 %
	Other waste and scrap :	
7204. 41 .00 - -	Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles	1 %
7204. 49 .00 - -	Other	1 %
7204. 50 .00 -	Remelting scrap ingots	1 %

<u>72.05</u>	GRANULES AND POWDERS, OF PIG IRON, SPIEGELEISEN, IRON OR STEEL:	
7205. 10 .00 -	Granules	1 %
	Powders :	
7205. 21 .00 - -	Of alloy steel	1 %
7205. 29 .00 - -	Other	1 %

II-IRON AND NON-ALLOY STEEL

<u>72.06</u>	IRON AND NON-ALLOY STEEL IN INGOTS OR OTHER PRIMARY FORMS (EXCLUDING IRON OF HEADING NO. 7203)	1 %
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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	1 %
7207. 12 .00 - -	Other, of rectangular (other than square) cross-section	1 %
7207. 19 .00 - -	Other:	1 %
7207. 20 .00 -	Containing by weight 0.25 % or more of carbon	1 %

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 Other, in coils, not further worked than hot-rolled, pickled :	1 %
7208. 25 .00 - -	Of a thickness of 4.75 mm or more	1 %
7208. 26 .00 - -	Of a thickness of 3 mm or more but less than 4.75 mm	1 %
7208. 27 .00 - -	Of thickness of less than 3 mm Other, in coils, not further worked than hot-rolled :	1 %
7208. 36 .00 - -	Of a thickness exceeding 10 mm	1 %
7208. 37 .00 - -	Of a thickness of 4.75 mm or more but not exceeding 10 mm	1 %
7208. 38 .00 - -	Of a thickness of 3 mm or more but less than 4.75 mm	1 %
7208. 39 .00 - -	Of a thickness of less than 3 mm	1 %
7208. 40 .00 -	Not in coils, not further worked than hot-rolled, with patterns in relief Other, not in coils, not further worked than hot-rolled :	1 %
7208. 51 .00 - -	Of a thickness exceeding 10 mm	1 %
7208. 52 .00 - -	Of a thickness of 4.75 mm or more but not exceeding 10 mm	1 %
7208. 53 .00 - -	Of a thickness of 3 mm or more but less than 4.75 mm	1 %
7208. 54 .00 - -	Of a thickness of less than 3mm	1 %
7208. 90 .00 -	Other	1 %

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 3 mm or more 1 %

7209. 16 .00 - - Of a thickness exceeding 1 mm but less than 3 mm 1 %

7209. 17 .00 - - Of a thickness of 0.5 mm or more but not exceeding 1 mm 1 %

7209. 18 .00 - - Of a thickness of less than 0.5 mm 1 %

Not in coils, not further worked than cold-rolled (cold-reduced):

7209. 25 .00 - - Of a thickness of 3 mm or more 1 %

7209. 26 .00 - - Of a thickness exceeding 1 mm but less than 3 mm 1 %

7209. 27 .00 - - Of a thickness of 0.5 mm or more but not exceeding 1 mm 1 %

7209. 28 .00 - - Of a thickness of less than 0.5 mm 1 %

7209. 90 .00 - Other 1 %

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 1 %

7210. 12 .00 - - Of a thickness of less than 0.5 mm 1 %

7210. 20 .00 - Plated or coated with lead, includingterne-plate 1 %

7210. 30 .00 - Electrolytically plated or coated with zinc 1 %

- Otherwise plated or coated with zinc :

7210. 41 .00 - - Corrugated 1 %

7210. 49 .00 - - Other 1 %

7210. 50 .00 - Plated or coated with chromium oxides or with chromium and chromium oxides 1 %

- Plated or coated with aluminium :

7210. 61 .00 - - Plated or coated with aluminium and zinc 1 %

7210. 69 .00 - - Other 1 %

7210. 70 .00 - Painted, varnished or coated with plastics 1 %

7210. 90 .00 - Other 1 %

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 incoils and without patterns in relief 1 %

7211. 14 .00 - - Other, of a thickness of 4.75 mm or more 1 %

7211. 19 .00 - - Other 1 %

- Not further worked than cold-rolled (cold-reduced) :

7211. 23 .00 - - Containing by weight less than 0.25 % of carbon 1 %

7211. 29 .00 - - Other 1 %

7211. 90 .00 - Other 1 %

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 1 %

7212. 20 .00 - Electrolytically plated or coated with zinc 1 %

7212. 30 .00 - Otherwise plated or coated with zinc 1 %

7212. 40 .00 - Painted, varnished or coated with plastics 1 %

7212. 50 .00 - Otherwise plated or coated 1 %

7212. 60 .00 - Clad 1 %

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 1 %

7213. 20 .00 - Of free-cutting steel 1 %

- Other:

7213. 91 .00 - - Of circular cross-section measuring less than 14 mm in diameter 1 %

7213. 99 .00 - - Other 1 %

<u>72.14</u>	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	1 %
7214. 20 .00 -	Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling	3 %
7214. 30 .00 -	Other, of free-cutting steel	1 %
	- Other:	
7214. 91 .00 - -	Of rectangular (other than square) cross-section	1 %
7214. 99 .00 - -	Other	1 %

<u>72.15</u>	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	1 %
7215. 50 .00 -	other , with a diameter of 5.5 mm not exceeding 13 mm	1 %
7215. 90 .00 -	For use by industry	1 %

<u>72.16</u>	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	3 %
	- 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	3 %
7216. 22 .00 - -	sections	3 %
	- U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded of a height of 80 mm or more :	
7216. 31 .00 - -	U sections	3 %
7216. 32 .00 - -	I sections	3 %

7216. 33 .00 - - H sections	3 %
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	3 %
7216. 50 .00 - Other angles, shapes and sections, not further worked than hot-rolled, hot-drawn or extruded	3 %
- Angles, shapes and sections, not further worked than cold-formed or coldfinished:	
7216. 61 .00 - - Obtained from flat-rolled products	3 %
7216. 69 .00 - - Other	3 %
- Other:	
7216. 91 .00 - - Cold-formed or cold-finished from flat-rolled products	3 %
7216. 99 .00 - - Other	3 %

72.17 WIRE OF IRON OR NON-ALLOY STEEL.

7217. 10 .00 - Not plated or coated, whether or not polished	3 %
7217. 20 .00 - Plated or coated with zinc	3 %
7217. 30 .00 - Plated or coated with other base metals	3 %
7217. 90 .00 - Other	3 %

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	1 %
	- Other:	
7218. 91 .00 - -	Of rectangular (other than square) cross-section	1 %
7218. 99 .00 - -	Other	1 %

72.19 FLAT-ROLLED PRODUCTS OF STAINLESS STEEL, OF A WIDTH OF 600 MM OR MORE:

- of further worked than hot-rolled, in coils :

7219. 11 .00 - -	Of a thickness exceeding 10 mm	1 %
7219. 12 .00 - -	Of a thickness of 4.75 mm or more but not exceeding 10 mm	1 %
7219. 13 .00 - -	Of a thickness of 3 mm or more but less than 4.75 mm	1 %
7219. 14 .00 - -	Of a thickness of less than 3 mm	1 %

- Not further worked than hot-rolled, not in coils :

7219. 21 .00 - -	Of a thickness exceeding 10 mm	1 %
7219. 22 .00 - -	Of a thickness of 4.75 mm or more but not exceeding 10 mm	1 %
7219. 23 .00 - -	Of a thickness of 3 mm or more but less than 4.75 mm	1 %
7219. 24 .00 - -	Of a thickness of less than 3 mm	1 %

- Not further worked than cold-rolled (cold-reduced):

7219. 31 .00 - -	Of a thickness of 4.75 mm or more	1 %
7219. 32 .00 - -	Of a thickness of 3 mm or more but less than 4.75 mm	1 %
7219. 33 .00 - -	Of a thickness exceeding 1 mm but less than 3 mm	1 %
7219. 34 .00 - -	Of a thickness of 0.5 mm or more but not exceeding 1 mm	1 %
7219. 35 .00 - -	Of a thickness of less than 0.5 mm	1 %
7219. 90 .00 -	Other	1 %

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	1 %
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7220. 12 .00 - -	Of a thickness of less than 4.75 mm	1 %
7220. 20 .00 -	Not further worked than cold-rolled (cold-reduced)	1 %
7220. 90 .00 -	Other	1 %

72.21 BARS AND RODS, HOT-ROLLED, IN IRREGULARLY WOUND
COILS, OF STAINLESS STEEL 1 %

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	1 %
7222. 19 .00 - -	Other	1 %
7222. 20 .00 -	Bars and rods, not further worked than cold-formed or cold-finished	1 %
7222. 30 .00 -	Other bars and rods	1 %
7222. 40 .00 -	Angles, shapes and sections	5 %

72.23 WIRE OF STAINLESS STEEL 1 %

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	1 %
7224. 90 .00 -	Other	3 %

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	1 %
7225. 19 .00 - -	Other	1 %
7225. 30 .00 -	Other, not further worked than hot-rolled, in coils	1 %

7225. 40 .00 -	Other, not further worked than hot-rolled, not in coils	1 %
7225. 50 .00 -	Other, not further worked than cold-rolled (cold-reduced)	1 %
	- Other:	
7225. 91 .00 - -	Electrolytically plated or coated with zinc	1 %
7225. 92 .00 - -	Otherwise plated or coated with zinc	1 %
7225. 99 .00 - -	Other	1 %

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	1 %
7226. 19 .00 - -	Other	1 %
7226. 20 .00 -	Of high speed steel	1 %
	- Other:	
7226. 91 .00 - -	Not further worked than hot-rolled	1 %
7226. 92 .00 - -	Not further worked than cold-rolled (cold- reduced)	1 %
7226. 99 .00 - -	Other	1 %

72.27 BARS AND RODS, HOT-ROLLED, IN IRREGULARLY WOUND
COILS, OF OTHER ALLOY STEEL.

7227. 10 .00 -	Of high speed steel	1 %
7227. 20 .00 -	Of silico-manganese steel	1 %
7227. 90 .00 -	Other	1 %

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	1 %
7228. 20 .00 -	Bars and rods, of silico-manganese steel	1 %
7228. 30 .00 -	Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded	1 %

7228. 40 .00 -	Other bars and rods, not further worked than forged	1 %
7228. 50 .00 -	Other bars and rods, not further worked than cold-formed or cold-finished	1 %
7228. 60 .00 -	Other bars and rods	1 %
7228. 70 .00 -	Angles, shapes and sections	3 %
7228. 80 .00 -	Hollow drill bars and rods	3 %

72.29 WIRE OF OTHER ALLOY STEEL:

7229. 20 .00 -	Of silico-manganese steel	3 %
7229. 90 .00 -	Other	3 %

CHAPTER 73

ARTICLES OF IRON OR STEEL

NOTES.

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

Note: Refer to additional note No 4 of this chapter

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 3 %

Note: Refer to additional note No 4 of this chapter

7301. 20 .00 - Angles, shapes and sections 3 %

Note: subheading 7302.20.00 is deleted due to amendment of
Harmonized System of 2002 to belong to subheading 7302.90.00

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 3 %

7302. 30 .00 - Switch-blades, crossing frogs, point rods and other crossing pieces 5 %

7302. 40 .00 - Fish-plates and sole plates 5 %

7302. 90 .00 - Other 5 %

73.03 TUBES, PIPES AND HOLLOW PROFILES, OF CAST IRON 5 %

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 5 %

7304. 19 .00 - - Other 5 %

- Casing, tubing and drill pipe, of a kind used in drilling for oil or gas :

7304. 22 .00 - - Drill pipe of stainless steel 5 %

7304. 23 .00 - - Other drill pipe 5 %

7304. 24 .00 - - Other, of stainless steel 5 %

7304. 29 .00 - - Other	5 %
- Other, of circular cross-section, of iron or non-alloy steel :	
7304. 31 .00 - - Cold-drawn or cold-rolled (cold-reduced)	5 %
7304. 39 .00 - - Other	5 %
- Other, of circular cross-section, of stainless steel :	
7304. 41 .00 - - Cold-drawn or cold-rolled (cold-reduced)	10 %
7304. 49 .00 - - Other	10 %
- Other, of circular cross-section, of other alloy steel :	
7304. 51 .00 - - Cold-drawn or cold-rolled (cold-reduced)	10 %
7304. 59 .00 - - Other	10 %
7304. 90 .00 - Other	10 %

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	5 %
7305. 12 .00 - - Other, longitudinally welded	5 %
7305. 19 .00 - - Other	5 %
7305. 20 .00 - Casing of a kind used in the drilling for oil or gas	5 %
- Other, welded :	
7305. 31 .00 - - Longitudinally welded :	5 %
7305. 39 .00 - - Other	5 %
7305. 90 .00 - Other	5 %

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	5 %
7306. 19 .00 - Other	5 %
- Casing and tubing of a kind used in drilling for oil or gas:	
7306. 21 .00 - Welded, of stainless steel	5 %
7306. 29 .00 - Other	5 %
7306. 30 .00 - Other, welded, of circular cross-section, of iron or non-alloy steel	5 %

7306. 40 .00 - - Other, welded, of circular cross-section, of stainless steel	5 %
7306. 50 .00 - - Other, welded, of circular cross-section, of other alloy steel	5 %
- Other, welded, of non-circular cross-section	
7306. 61 .00 - - Of square or rectangular cross-section	5 %
7306. 69 .00 - Of other non-circular cross-section	5 %
7306. 90 .00 - Other	5 %

73.07 TUBE OR PIPE FITTINGS (FOR EXAMPLE, COUPLINGS, ELBOWS, SLEEVES), OF IRON OR STEEL

- Cast fittings :

7307. 11 .00 - - Of non-malleable cast iron	15 %
7307. 19 .00 - - Other	15 %
- Other, of stainless steel :	
7307. 21 .00 - - Flanges	15 %
7307. 22 .00 - - Threaded elbows, bends and sleeves	15 %
7307. 23 .00 - - Butt welding fittings	15 %
7307. 29 .00 - - Other	15 %
- Other:	
7307. 91 .00 - - Flanges	15 %
7307. 92 .00 - - Threaded elbows, bends and sleeves	15 %
7307. 93 .00 - - Butt welding fittings	15 %
7307. 99 .00 - - Other	15 %

73.08 STRUCTURES (EXCLUDING PREFABRICATED BUILDINGS OF HEADING NO. 9406) AND PARTS OF STRUCTURES (FOR EXAMPLE, BRIDGES AND BRIDGE-SECTIONS, LOCK-GATES, TOWERS, LATTICE MASTS, ROOFS, ROOFING FRAMEWORKS, 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	20 %
7308. 20 .00 - Towers and lattice masts	20 %

7308. 30 .00 -	Doors, windows and their frames and thresholds for doors (cadres- chambranies)	30 %
7308. 40 .00 -	Equipment for scaffolding, shuttering, propping or pit-propping	30 %
7308. 90 .00 -	Other	30 %

73.09 RESERVOIRS, TANKS, VATS AND SIMILAR CONTAINERS
FOR ANY MATERIAL (OTHER THAN COMPRESSED OR
LIQUEFIED GAS), OF IRON OR STEEL, OF A CAPACITY
EXCEEDING 300 L, WHETHER OR NOT LINED OR
HEAT-INSULATED, BUT NOT FITTED WITH MECHANICAL
OR THERMAL EQUIPMENT

7309. 00 .10 - - -	Tanks used in water heater which depends on sunshine	5 %
7309. 00 .90 - - -	Other	40 %

73.10 TANKS, CASKS, DRUMS, CANS, BOXES AND SIMILAR
CONTAINERS, FOR ANY MATERIAL (OTHER THAN
COMPRESSED OR LIQUEFIED GAS), OF IRON OR STEEL,
OF A CAPACITY NOT EXCEEDING 300 L, WHETHER OR NOT
LINED OR HEAT-INSULATED, BUT NOT FITTED WITH
MECHANICAL OR THERMAL EQUIPMENT

7310. 10 .00 -	Of a capacity of 50 l or more Note: Other categories, more than 300 l fall in heading 7309 - Of a capacity of less than 50 l :	5 %
7310. 21 .00 - -	Cans which are to be closed by soldering or crimping	1 %
7310. 29 .00 - -	Other	5 %

73.11 CONTAINERS FOR COMPRESSED OR LIQUEFIED GAS, OF
IRON OR STEEL

7311. 00 .10 - - -	Of a capacity of 8 l or more	5 %
7311. 00 .90 - - -	Other	30 %

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	5 %
7312. 90 .00 -	Other	5 %

73.13 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

Note: Refer to additional note No 8 of this chapter!

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 %

7314. 14 .00 - - Other woven cloth, of stainless steel 15 %

7314. 19 .00 - - Other 15 %

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
sqcm or more 15 %

Other grill, netting and fencing, welded at the intersection :

7314. 31 .00 - - Plated or coated with zinc 15 %

7314. 39 .00 - - Other 15 %

- Other cloth, grill, netting and fencing :

7314. 41 .00 - - Plated or coated with zinc 15 %

7314. 42 .00 - - Coated with plastics 15 %

7314. 49 .00 - - Other 15 %

7314. 50 .00 - Expanded metal 15 %

73.15 CHAIN AND PARTS THEREOF, OF IRON OR STEEL.

- Articulated link chain and parts thereof :

7315. 11 .00 - - Roller chain 15 %

7315. 12 .00 - - Other chain 15 %

7315. 19 .00 - - Parts 15 %

7315. 20 .00 - Skid chain 15 %

- Other chain :

7315. 81 .00 - - Stud-link	15 %
7315. 82 .00 - - Other, welded link	10 %
7315. 89 .00 - - Other	15 %
7315. 90 .00 - Other parts	15 %

73.16 ANCHORS, GRAPNELS AND PARTS THEREOF, OF IRON OR STEEL 5 %

73.17 NAILS, TACKS, DRAWING PINS, CORRUGATED NAILS, STAPLES (OTHER THAN THOSE OF HEADING NO. 8305) AND SIMILAR ARTICLES, OF IRON OR STEEL, WHETHER OR NOT WITH HEADS OF OTHER MATERIAL, BUT EXCLUDING SUCH ARTICLES WITH HEADS OF COPPER 15 %

73.18 SCREWS, BOLTS, NUTS, COACH SCREWS, SCREW HOOKS, RIVETS, COTTERS, COTTER-PINS, WASHERS (INCLUDING SPRING WASHERS) AND SIMILAR ARTICLES, OF IRON OR STEEL

- Threaded articles :

7318. 11 .00 - - Coach screws	10 %
7318. 12 .00 - - Other wood screws	10 %
7318. 13 .00 - - Screw hooks and screw rings	10 %

Note: Refer to additional note No 5 of this chapter

7318. 14 .00 - - Self-tapping screws	10 %
7318. 15 .00 - - Other screws and bolts, whether or not with their nuts or washers	10 %
7318. 16 .00 - - Nuts	10 %
7318. 19 .00 - - Other	10 %

- Non-threaded articles :

7318. 21 .00 - - Spring washers and other lock washers	10 %
7318. 22 .00 - - Other washers	10 %
7318. 23 .00 - - Rivets	10 %
7318. 24 .00 - - Cotters and cotter-pins	10 %
7318. 29 .00 - - Other	10 %

<u>73.19</u>	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	5 %
7319. 30 .00 -	Other pins	5 %
7319. 90 .00 -	Other	5 %
<u>73.20</u>	SPRINGS AND LEAVES FOR SPRINGS, OF IRON OR STEEL.	
7320. 10 .00 -	Leaf-springs and leaves therefore	5 %
7320. 20 .00 -	Helical springs	5 %
7320. 90 .00 -	Other	5 %
<u>73.21</u>	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	50 %
7321. 12 .00 - -	For liquid fuel	50 %
7321. 19 .00 - -	Other, including appliances for solid fuel	50 %
	- Other appliances :	
7321. 81 .00 - -	For gas fuel or for both gas and other fuels	50 %
7321. 82 .00 - -	For liquid fuel	50 %
7321. 89 .00 - -	Other including appliances for solid fuel	50 %
	- Parts:	
7321. 90 .10 - - -	For use by industry	5 %
7321. 90 .90 - - -	Other	40 %

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

- Radiators and parts thereof :

7322. 11 .00 - - Of cast iron 40 %

7322. 19 .00 - - Other 40 %

- Other :

7322. 90 .10 - - - Parts For industry 10 %

7322. 90 .90 - - - Other 40 %

Note: Refer to additional note No 6 of this chapter

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 50 %

- Other:

7323. 91 .00 - - Of cast iron, not enamelled 50 %

7323. 92 .00 - - Of cast iron, enamelled 50 %

7323. 93 .00 - - Of stainless steel 50 %

7323. 94 .00 - - Of iron or steel, enamelled 50 %

- - Other

7323. 99 .10 - - - For industry 10 %

7323. 99 .90 - - - Other 50 %

Note: Refer to additional note No 6 of this chapter

<u>73.24</u>	SANITARY WARE AND PARTS THEREOF, OF IRON OR STEEL.	
7324. 10 .00 -	Sinks and wash basins, of stainless steel	50 %
	- Baths :	
7324. 21 .00 - -	Of cast iron, whether or not enamelled	50 %
7324. 29 .00 - -	Other	50 %
	- Other, including parts:	
7324. 90 .10 - - -	Parts	15 %
7324. 90 .20 - - -	Other	50 %

<u>73.25</u>	OTHER CAST ARTICLES OF IRON OR STEEL.	
7325. 10 .00 -	Of non-malleable cast iron	10 %
	- Other:	
7325. 91 .00 - -	Grinding balls and similar articles for mills	5 %
7325. 99 .00 - -	Other	10 %

<u>73.26</u>	OTHER ARTICLES OF IRON OR STEEL.	
	- Forged or stamped, but not further worked:	
7326. 11 .00 - -	Grinding balls and similar articles for mills	5 %
7326. 19 .00 - -	Other	10 %
7326. 20 .00 -	Articles of iron or steel wire	10 %
	- Other:	
7326. 90 .10 - - -	Boxes and cases for personal use (for example, spectacle cases, cigarette cases, tobacco boxes, cosmetic and powder boxes and cases, etc.)	40 %
7326. 90 .20 - - -	Transmission and conveyor belt fasteners	15 %
7326. 90 .30 - - -	For industrial use	5 %
7326. 90 .90 - - -	Other	15 %

CHAPTER 74

COPPER AND ARTICLES THEREOF

NOTES.

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 deoxidants, de-sulphurising agents or for similar uses in the metallurgy of non-ferrous metals. However, copper phosphide (phosphor copper) containing more than 15 % by weight of phosphorus falls in heading 28.48.

(d) Bars and rods

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid crosssection 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.

In the case of heading 74.14, however, 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.

(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 (nickel silvers)

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.

Additional notes.

- 1 Reduced duty should be applied as per terms and reservations defined by customs directorate, on subheadings:

7407.1011, 7407.2111, 7407.2211, 7407.2911, 7409.1110, 7409.1910,
7409.2110, 7409.2910, 7409.3110, 7409.3910, 7409.4010, 7409.9010,
7411.1091, 7411.2191, 7411.2291, 7411.2991, 7412.1010, 7412.2010.

<u>74.01</u>	COPPER MATTES; CEMENT COPPER (PRECIPITATED COPPER)	1 %
<u>74.02</u>	UNREFINED COPPER; COPPER ANODES FOR ELECTROLYTIC REFINING	1 %
<u>74.03</u>	REFINED COPPER AND COPPER ALLOYS, UNWROUGHT	
	- Refined copper :	
	Note: Refer to additional note No 8 of this chapter	
7403. 11 .00 - -	Cathodes and sections of cathodes	1 %
7403. 12 .00 - -	Wire-bars	1 %
7403. 13 .00 - -	Billets	1 %
7403. 19 .00 - -	Other	1 %
	- Copper alloys :	
7403. 21 .00 - -	Copper-zinc base alloys (brass)	1 %
7403. 22 .00 - -	Copper-tin base alloys (bronze)	1 %
7403. 29 .00 - -	Other copper alloys (other than master alloys of heading No. 74.05)	1 %
<u>74.04</u>	COPPER WASTE AND SCRAP	1 %
<u>74.05</u>	MASTER ALLOYS OF COPPER	1 %
<u>74.06</u>	COPPER POWDERS AND FLAKES.	
7406. 10 .00 -	Powders of non-lamellar structure	1 %
7406. 20 .00 -	Powders of lamellar structure; flakes	1 %
<u>74.07</u>	COPPER BARS, RODS AND PROFILES	
7407. 10 .00 -	Of refined copper	1 %
	Note: Refer to additional note No 8 of this chapter	
	- Of copper alloys :	
7407. 21 .00 - -	Of copper-zinc base alloys (brass)	1 %
7407. 29 .00 - -	Other	1 %

74.08

COPPER WIRE:

- Of refined copper :

Note: Refer to additional note No 8 of this chapter

7408. 11 .00 - - Of which the maximum cross-sectional dimension exceeds 6 mm 1 %

7408. 19 .00 - - Other 1 %

- Of copper alloys :

7408. 21 .00 - - Of copper-zinc base alloys (brass) 1 %

7408. 22 .00 - - Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver) 1 %

7408. 29 .00 - - Other 1 %

74.09

COPPER PLATES, SHEETS AND STRIP, OF A THICKNESS EXCEEDING 0.15 MM.

- Of refined copper :

Note: Refer to additional note No 8 of this chapter

7409. 11 .00 - - In coils 1 %

7409. 19 .00 - - Other 1 %

- Of copper-zinc base alloys (brass) :

7409. 21 .00 - - In coils 1 %

7409. 29 .00 - - Other 1 %

- Of copper-tin base alloys (bronze) :

7409. 31 .00 - - In coils 1 %

7409. 39 .00 - - Other 1 %

7409. 40 .00 - Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver) 1 %

7409. 90 .00 - Of other copper alloys 1 %

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 1 %

Note: Refer to additional note No 8 of this chapter

7410. 12 .00 - - Of copper alloys	1 %
- Backed :	
7410. 21 .00 - - Of refined copper	1 %
7410. 22 .00 - - Of copper alloys	1 %

74.11 COPPER TUBES AND PIPES:

7411. 10 .00 - Of refined copper	1 %
Note: Refer to additional note No 8 of this chapter	
- Of copper alloys :	
7411. 21 .00 - - Of copper-zinc base alloys (brass)	1 %
7411. 22 .00 - - Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	1 %
7411. 29 .00 - - Other	1 %

74.12 COPPER TUBE OR PIPE FITTINGS (FOR EXAMPLE, COUPLINGS, ELBOWS, SLEEVES).

7412. 10 .00 - Of refined copper	1 %
Note: Refer to additional note No 8 of this chapter	
7412. 20 .00 - Of copper alloys	1 %

74.13 STRANDED WIRE, CABLES, PLAITED BANDS AND THE LIKE, OF COPPER, NOT ELECTRICALLY INSULATED

74.15 NAILS, TACKS, DRAWING PINS, STAPLES (OTHER THAN THOSE OF HEADING NO. 8305) AND SIMILAR ARTICLES, OF COPPER OR OF IRON OR STEEL WITH HEADS OF COPPER; SCREWS, BOLTS, NUTS, SCREW HOOKS, RIVETS, COTTERS, COTTER-PINS, WASHERS (INCLUDING SPRING WASHERS) AND SIMILAR ARTICLES, OF COPPER.

7415. 10 .00 - Nails and tacks, drawing pins, staples and similar articles	5 %
Note: Refer to additional note No 3 of this chapter	
- Other articles, not threaded :	
7415. 21 .00 - - Washers (including spring washers)	5 %

7415. 29 .00 - - Other	5 %
- Other threaded articles :	
7415. 33 .00 - - Screws ; bolts and nuts	5 %
Note: (Amendment of the system of 2002, subheading 7415.31.00, 7415.32.00 were deleted and set up subheading 7415.33.00)	
7415. 39 .00 - - Other	5 %

74.16

74.17

<u>74.18</u>	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		50 %
7418. 19 .00 - - Other		50 %
7418. 20 .00 - Sanitary ware and parts thereof (bath bowl)		50 %

<u>74.19</u>	OTHER ARTICLES OF COPPER:	
7419. 10 .00 - Chain and parts thereof		30 %
- Other:		
7419. 91 .00 - - Cast, moulded, stamped or forged, but not further worked		30 %
Note: Refer to additional note No 9 of this chapter		
- - Other:		
7419. 99 .10 - - - For industry		5 %

7419. 99 .20 - - - Boxes and cases for personal use (for example, spectacle cases, cigarette cases, tobacco boxes, cosmetic and powder boxes and cases, etc.)	40 %
7419. 99 .30 - - - Copper springs	10 %
7419. 99 .40 - - - Cooking or heating appartus of kind used for domestic purposes,non-electric	30 %
7419. 99 .50 - - - Parts of non-electric appartus for cooking or heating of kind used for domestic purposes	15 %
7419. 99 .60 - - - Metal cloth (including endless bands),nets and net plates of cooper wires,net plates and strps obtained by splitting plates or strips longitudinally and then expanding them horizontally (so these splits become like slots).	5 %
7419. 99 .90 - - - Other	50 %

CHAPTER 75

NICKEL AND ARTICLES THEREOF

NOTES.

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

(b) Profiles

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

(c) Wire

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

(d) Plates, sheets, strip and foil

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

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

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

(e) Tubes and pipes

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

Subheading Notes.

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

(a) Nickel, not alloyed

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

- (i) the cobalt content by weight does not exceed 1.5 %. and

- (ii) the content by weight of any other element does not exceed the limit specified in the following table:

TABLE - Other elements

Element Limiting content % by weight

Fe Iron 0.5

O Oxygen 0.4

Other elements, each 0.3

- (b) Nickel alloys

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

- (i) the content by weight of cobalt exceeds 1.5 %.
- (ii) the content by weight of at least one of the other elements is greater than the limit specified in the foregoing table, or
- (iii) the total content by weight of elements other than nickel plus cobalt exceeds 1 %

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

75.01 NICKEL MATTES, NICKEL OXIDE SINTERS AND OTHER
INTERMEDIATE PRODUCTS OF NICKEL METALLURGY.

7501. 10 .00 -	Nickel mattes	1 %
7501. 20 .00 -	Nickel oxide sinters and other intermediate products of nickel metallurgy	1 %

75.02 UNWROUGHT NICKEL

7502. 10 .00 -	Nickel, not alloyed	1 %
7502. 20 .00 -	Nickel alloys	1 %

75.03 NICKEL WASTE AND SCRAP 1 %

75.04 NICKEL POWDERS AND FLAKES 1 %

75.05 NICKEL BARS, RODS, PROFILES AND WIRE.

- Bars, rods and profiles :

7505. 11 .00 - -	Of nickel, not alloyed	3 %
7505. 12 .00 - -	Of nickel alloys	3 %

- Wire :

7505. 21 .00 - -	Of nickel, not alloyed	3 %
7505. 22 .00 - -	Of nickel alloys	3 %

75.06 NICKEL PLATES, SHEETS, STRIP AND FOIL.

7506. 10 .00 -	Of nickel, not alloyed	3 %
7506. 20 .00 -	Of nickel alloys	3 %

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	5 %
7507. 12 .00 - -	Of nickel alloys	5 %
7507. 20 .00 -	Tube or pipe fittings	5 %

75.08 OTHER ARTICLES OF NICKEL.

7508. 10 .00 -	Cloth, grill and netting, of nickel wire	5 %
- Other:		
7508. 90 .10 - - -	For industrial use	5 %
7508. 90 .90 - - -	Other	30 %

CHAPTER 76

ALUMINIUM AND ARTICLES THEREOF

NOTES.

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 comers 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 term 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) 1

Other elements(1) , each 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
- (iii) the total content by weight of such other elements exceeds 1 %.

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

Additional notes.

- 1 Reduced duty should be applied as per terms and reservations defined by customs directorate, on subheadings:
7606.1110, 7605.1110, 7606.1210, 7606.9191, 7606.9291, 7612.1010, 7612.9010.

76.01	UNWROUGHT ALUMINUM.	
7601. 10 .00 -	Aluminum, not alloyed	1 %
7601. 20 .00 -	Aluminum alloys	1 %
76.02	ALUMINUM WASTE AND SCRAP	1 %
76.03	ALUMINUM POWDERS AND FLAKES.	
7603. 10 .00 -	Powders of non-lamellar structure	3 %
7603. 20 .00 -	Powders of lamellar structure; flakes	3 %
76.04	ALUMINUM BARS, RODS AND PROFILES.	
7604. 10 .00	- Of aluminium, not alloyed	5 %
	- Of aluminium alloys :	
7604. 21 .00 - -	Hollow profiles	5 %
7604. 29 .00 - -	Other	5 %
76.05	ALUMINUM WIRE	
	- Of aluminium, not alloyed :	
7605. 11 .00 - -	Of which the maximum cross-sectional dimension exceeds 7 mm	1 %
7605. 19 .00 - -	Other	1 %
	- Of aluminium alloys :	
7605. 21 .00 - -	Of which the maximum cross-sectional dimension exceeds 7 mm	1 %
7605. 29 .00 - -	Other	1 %
76.06	ALUMINUM PLATES, SHEETS AND STRIP, OF A THICKNESS EXCEEDING 0.2 MM.	
	- Rectangular (including square) :	
7606. 11 .00	- - Of aluminium, not alloyed	1 %
7606. 12 .00	- - Of aluminium alloys	1 %
	- Other:	
7606. 91 .00	- - Of aluminium, not alloyed	1 %
7606. 92 .00	- - Of aluminium alloys	1 %

76.07	ALUMINUM 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	1 %
7607. 19 .00	- - Other	1 %
7607. 20 .00	- Backed	1 %
76.08	ALUMINUM TUBES AND PIPES	
7608. 10 .00	- Of aluminum, not alloyed	1 %
7608. 20 .00	- Of aluminum alloys	1 %
76.09	ALUMINUM TUBE OR PIPE FITTINGS (FOR EXAMPLE, COUPLINGS, ELBOWS, SLEEVES)	1 %
76.10	ALUMINIUM STRUCTURES (EXCLUDING PREFABRICATED BUILDINGS OF HEADING 94.06) AND PARTS OF STRUCTURES (FOR EXAMPLE, BRIDGES AND BRIDGE-SECTIONS, TOWERS, LATTICE MASTS, ROOFS, ROOFING FRAMEWORKS, DOORS AND WINDOWS AND THEIR FRAMES AND THRESHOLDS FOR DOORS,BALUSTRADES, PILLARS AND COLUMNS); ALUMINIUM PLATES, RODS, PROFILES, TUBES AND THE LIKE, PREPARED FOR USE IN STRUCTURES	
7610. 10 .00 -	Doors, windows and their frames and thresholds for doors	50 %
7610. 90 .00 -	Other	50 %

76.11	ALUMINUM RESERVOIRS, TANKS, VATS AND SIMILAR CONTAINERS, FOR ANY MATERIAL (OTHER THAN COMPRESSED OR LIQUEFIED GAS), OF A CAPACITY EXCEEDING 300 L, WHETHER OR NOT LINED OR HEATINSULATED, BUT NOT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT	10 %
76.12	ALUMINUM CASKS, DRUMS, CANS, BOXES AND SIMILAR CONTAINERS (INCLUDING RIGID OR COLLAPSIBLE TUBULAR CONTAINERS), FOR ANY MATERIAL (OTHER THAN COMPRESSED OR LIQUEFIED GAS), OF A CAPACITY NOT EXCEEDING 300 L, WHETHER OR NOT LINED OR HEAT-INSULATED, BUT NOT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT	
7612. 10 .00 -	Collapsible tubular containers	3 %
7612. 90 .00 -	Other	3 %
76.13	ALUMINUM CONTAINERS FOR COMPRESSED OR LIQUEFIED GAS	5 %
76.14	STRANDED WIRE, CABLES, PLAITED BANDS AND THE LIKE, OF ALUMINUM, NOT ELECTRICALLY INSULATED	
7614. 10 .00 -	With steel core	3 %
7614. 90 .00 -	Other	3 %

76.15	TABLE, KITCHEN OR OTHER HOUSEHOLD ARTICLES AND PARTS THEREOF, OF ALUMINUM; POT SCOURERS AND SCOURING OR POLISHING PADS, GLOVES AND THE LIKE, OF ALUMINUM; SANITARY WARE AND PARTS THEREOF, OF ALUMINUM	
	- 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 for scouring or polishing and the like	50 %
	- - Other:	
7615. 19 .10 - - -	For industry	10 %
7615. 19 .90 - - -	Other	50 %
7615. 20 .00 -	Sanitary ware and parts thereof	50 %
76.16	OTHER ARTICLES OF ALUMINUM.	
7616. 10 .00 -	Nails, tacks, staples (other than those of heading No. 8305), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles	5 %
	- Other:	
7616. 91 .00 - -	Cloth, grill, netting and fencing of aluminum wire	5 %
	- - Other:	
7616. 99 .10 - - -	Boxes and cases for personal use (for example, spectacle cases, cigarette cases, tobacco boxes, cosmetic and powder boxes and cases, etc.)	40 %
7616. 99 .20 - - -	For industrial use	5 %
7616. 99 .90 - - -	Other	50 %

CHAPTER 77

(RESERVED FOR POSSIBLE FUTURE USE
IN THE HARMONIZED SYSTEM)

CHAPTER 78

LEAD AND ARTICLES THEREOF

NOTES.

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 crosssection 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 terms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(c) Wire

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

(d) Plates, sheets, strip and foil

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

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

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

(e) Tubes and pipes

Hollow products. coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles. ovals, rectangles (including Squarest, 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.

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

78.01	UNWROUGHT LEAD.	
7801. 10 .00 -	Refined lead	1 %
	- Other:	
7801. 91 .00 - -	Containing by weight antimony as the principal other element	1 %
7801. 99 .00 - -	Other	1 %
78.02	LEAD WASTE AND SCRAP	10 %
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	5 %
7804. 19 .00	- - Other:	5 %
7804. 20 .00 -	Powders and flakes	5 %
	Note: Refer to additional note No 5 of this chapter	
78.06	OTHER ARTICLES OF LEAD	
7806. 00 .10	- - - Lead bars, rods profiles and wire	5 %
7806. 00 .20	- - - Lead tubes, pipes and tube or pipe fittings (for example, couplings, elbow, sleeves)	5 %
7806. 00 .90	- - - Other	10 %

CHAPTER 79

ZINC AND ARTICLES THEREOF

NOTES.

1. In this Chapter the following expressions have the meanings hereby assigned to them :
 - (a) Bars and 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) ProfilRolled, 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) WireRolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width.

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

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

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

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

Subheading Note.

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

(a) Zinc, not alloyed Metal containing by weight at least 97.5 % of zinc.

(b) Zinc alloys

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

(c) Zinc dust

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

79.01	UNWROUGHT ZINC.	
	- Zinc, not alloyed :	
7901. 11 .00 - -	Containing by weight 99.99 % or more of zinc	1 %
7901. 12 .00 - -	Containing by weight less than 99.99 % of zinc	1 %
7901. 20 .00 -	Zinc alloys	1 %
79.02	ZINC WASTE AND SCRAP	10 %
79.03	ZINC DUST, POWDERS AND FLAKES.	
7903. 10 .00	- Zinc dust	1 %
7903. 90 .00	- Other	1 %
79.04	ZINC BARS, RODS, PROFILES AND WIRE	5 %
79.05	ZINC PLATES, SHEETS, STRIP AND FOIL	3 %
79.07	OTHER ARTICLES OF ZINC	
7907. 00 .10 - - -	ZINC TUBES, PIPES AND TUBE OR PIPE FITTINGS (FOR EXAMPLE, COUPLINGS, ELBOWS, SLEEVES)	5 %
7907. 00 .90 - - -	OTHER ARTICLES OF ZINC	10 %

CHAPTER 80

TIN AND ARTICLES THEREOF

NOTES

1. In this Chapter the following expressions have the meanings hereby assigned to them:
 - (a) Bars and 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) Profil 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) WRolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width.

- (d) Plates, sheets, strip and foil Flat-surfaced products (other than the unwrought products of heading 80.01), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:
- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,
 - of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.
- (e) Tubes and pipHollow 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 alloyMetal 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.

80.01	UNWROUGHT TIN.	
8001. 10 .00	- Tin, not alloyed	1 %
8001. 20 .00	- Tin alloys	1 %
80.02	TIN WASTE AND SCRAP	10 %
80.03	TIN BARS, RODS, PROFILES AND WIRE	3 %
80.07	OTHER ARTICLES OF TIN	
8007. 00 .10	- - - TIN PLATES, SHEETS AND STRIP, OF A THICKNESS EXCEEDING 0.2 MM	5 %
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	5 %
8007. 00 .30	- - - TIN TUBES, PIPES AND TUBE OR PIPE FITTINGS (FOR EXAMPLE, COUPLINGS, ELBOWS, SLEEVES)	5 %
8007. 00 .90	- - - Other article of tin	7 %

CHAPTER 81

OTHER BASE METALS; CERMETS; ARTICLES THEREOF

NOTES.

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

81.01 TUNGSTEN (WOLFRAM) AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP.

8101. 10 .00 -	Powders	1 %
	- Other:	
8101. 94 .00 - -	Unwrought tungsten, including bars and rods obtained simply by sintering	1 %
8101. 96 .00 - -	Wire	1 %
8101. 97 .00 - -	Waste and scrap	10 %
8101. 99 .00 - -	Other	5 %

81.02 MOLYBDENUM AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP.

8102. 10 .00 -	Powders	1 %
	- Other:	
8102. 94 .00	- - Unwrought molybdenum, including bars and rods obtained simply by sintering	1 %

8102. 95 .00 - -	Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	1 %
8102. 96 .00 - -	Wires	1 %
8102. 97 .00 - -	Waste and scrap	10 %
8102. 99 .00 - -	Other	5 %

81.03 TANTALUM AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP.

8103. 20 .00 -	Unwrought tantalum, including bars and rods obtained simply by sintering; powders	1 %
8103. 30 .00 -	Waste and scrap	10 %
8103. 90 .00 -	Other	1 %

81.04 MAGNESIUM AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP.

- Unwrought magnesium :

8104. 11 .00 - -	Containing at least 99.8 % by weight of magnesium	1 %
8104. 19 .00 - -	Other	1 %
8104. 20 .00 -	Waste and scrap	10 %
8104. 30 .00 -	Raspings, turnings and granules, graded according to size; powders	1 %
8104. 90 .00 -	Other	1 %

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	1 %
8105. 30 .00	- Waste and scrap	10 %
8105. 90 .00 -	Other	1 %

81.06	BISMUTH AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP.	
8106. 00 .10	- - - Waste and scrap	10 %
8106. 00 .90	- - - Other	1 %
81.07	CADMIUM AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP:	
8107. 20 .00 -	Unwrought cadmium; powders	1 %
8107. 30 .00 -	Waste and scrap	10 %
8107. 90 .00 -	Other	1 %
81.08	TITANIUM AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP.	
8108. 20 .00 -	Unwrought titanium; powders	1 %
8108. 30 .00 -	Waste and scrap	10 %
8108. 90 .00 -	Other	1 %
81.09	ZIRCONIUM AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP.	
8109. 20 .00	- Unwrought zirconium; powders	1 %
8109. 30 .00	- Waste and scrap	10 %
8109. 90 .00	- Other	1 %

81.10 ANTIMONY AND ARTICLES THEREOF, INCLUDING WASTE
AND SCRAP.

8110. 10 .00	- Unwrought antimony; powders	1 %
8110. 20 .00	- Waste and scrap	10 %
8110. 90 .00	- Other	1 %

81.11 MANGANESE AND ARTICLES THEREOF, INCLUDING WASTE
AND SCRAP.

8111. 00 .10 - - -	Waste and scrap	10 %
8111. 00 .90 - - -	Other	1 %

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	1 %
8112. 13 .00	- - Waste and scrap	10 %
8112. 19 .00	- - Other	1 %

- Chromium :

8112. 21 .00	- - Unwrought; powders	1 %
8112. 22 .00	- - Waste and scrap	10 %
8112. 29 .00	- - Other	1 %

- Thallium :

8112. 51 .00	- - Unwrought; powders	1 %
8112. 52 .00	- - Waste and scrap	10 %
8112. 59 .00	- - Other	1 %
	- Other:	
	- - Unwrought; waste and scrap; powders:	
8112. 92 .10	- - - Unworked "unwrought"	1 %
8112. 92 .20	- - - Waste and scrap	10 %
8112. 92 .30	- - - Powders	1 %
8112. 99 .00	- - Other	1 %

81.13 CERMETS AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP.

8113. 00 .10 - - -	unwrought Waste and scrap	10 %
8113. 00 .90 - - -	Other	5 %

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 82.09. this Chapter covers only articles with a blade, working edge, working surface or other working part of:
 - (a) Base metal;
 - (b) Metal carbides or cermets;
 - (c) Precious or semi-precious stones (natural, synthetic or reconstructed) on a support of base metal. metal carbide or cermet; or
 - (d) Abrasive materials on a support of base metal, provided that the articles have cutting teeth, flutes; grooves; or the like, of base metal, which retain their identity and function after the application of the abrasive.

2. Parts of base metal of the articles of this Chapter are to be classified with the articles of which they are parts, except parts separately specified as such and tool-holders for hand tools (heading 8466). 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 82.1 1 and at least an equal number of articles of heading 82.15 are to be classified in heading 82.15.

Additional notes.

1. Reduced duty should be applied as per terms and reservations defined by customs directorate, on subheadings:

8207.1310, 8207.1910, 8207.2010, 8207.3010, 8207.4010, 8207.5010, 8207.6010, 8207.7010, 8207.8010, 8207.9010, 8214.9011.

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	7 %
8201. 20 .00 -	Forks	7 %
8201. 30 .00 -	Mattocks, picks, hoes and rakes	7 %
8201. 40 .00 -	Axes, bill hooks and similar hewing tools	7 %
8201. 50 .00 -	Secateurs and similar one-handed pruners and shears (including poultry shears)	7 %
8201. 60 .00 -	Hedge shears, two-handed pruning shears and similar two-handed shears	7 %
8201. 90 .00 -	Other hand tools of a kind used in agriculture, horticulture or forestry	7 %

82.02 HAND SAWS; BLADES FOR SAWS OF ALL KINDS
(INCLUDING SLITTING, SLOTTING OR TOOTHLESS SAW
BLADES).

8202. 10 .00 -	Hand saws	5 %
8202. 20 .00 -	Band saw blades	1 %
	- Circular saw blades (including slitting or slotting saw blades) :	
8202. 31 .00 - -	With working part of steel	1 %
8202. 39 .00 - -	Other, including parts	1 %
8202. 40 .00 -	Chain saw blades	1 %
	- Other saw blades :	
8202. 91 .00 - -	Straight saw blades, for working metal :	1 %
8202. 99 .00 - -	Other	1 %

82.03 FILES, RASPS, PLIERS (INCLUDING CUTTING PLIERS),
PINCERS, TWEEZERS, METAL CUTTING SHEARS, PIPECUTTERS,
BOLT CROPPERS, PERFORATING PUNCHES
AND SIMILAR HAND TOOLS.

8203. 10 .00	- Files, rasps and similar tools	3 %
8203. 20 .00 -	Pliers (including cutting pliers), pincers, tweezers and similar tools	3 %
8203. 30 .00	- Metal cutting shears and similar tools	3 %
8203. 40 .00 -	Pipe-cutters, bolt croppers, perforating punches and similar tools	3 %

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	3 %
8204. 12 .00	- - Adjustable	3 %
8204. 20 .00	- Interchangeable spanner-sockets, with or without handles	3 %

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 PEDALOPERATED
GRINDING WHEELS WITH FRAMEWORKS.

8205. 10 .00 -	Drilling, threading or tapping tools	3 %
8205. 20 .00 -	Hammers and sledge hammers	3 %
8205. 30 .00 -	Planes, chisels, gouges and similar cutting tools for working wood	3 %
8205. 40 .00 -	Screwdrivers	3 %
	- Other hand tools (including glaziers' diamonds) :	

8205. 51 .00 - -	Household tools	10 %
8205. 59 .00 - -	Other	10 %
8205. 60 .00 -	Blow lamps	3 %
8205. 70 .00 -	Vices, clamps and the like	3 %
8205. 80 .00 -	Anvils; portable forges; hand- or pedal-operated grinding wheels with frameworks	3 %
8205. 90 .00 -	Sets of articles of two or more of the foregoing subheadings	3 %

82.06	Tools of two or more of the headings 82.02 to 82.05, put up in sets for retail sale.	15 %
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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	1 %
8207. 19 .00	- - Other, including parts	1 %
8207. 20 .00	- Dies for drawing or extruding metal	1 %
8207. 30 .00	- Tools for pressing, stamping or punching	1 %
8207. 40 .00	- Tools for tapping or threading	1 %
8207. 50 .00	- Tools for drilling, other than for rock drilling	1 %
8207. 60 .00	- Tools for boring or broaching	1 %
8207. 70 .00	- Tools for milling	1 %
8207. 80 .00	- Tools for turning	1 %
8207. 90 .00	- Other interchangeable tools	1 %

82.08	KNIVES AND CUTTING BLADES, FOR MACHINES OR FOR MECHANICAL APPLIANCES.	
8208. 10 .00 -	For metal working	1 %
8208. 20 .00 -	For wood working	1 %
8208. 30 .00 -	For kitchen appliances or for machines used by the food industry	1 %
8208. 40 .00 -	For agricultural, horticultural or forestry machines	1 %
8208. 90 .00 -	Other	1 %
82.09	PLATES, STICKS, TIPS AND THE LIKE FOR TOOLS, UNMOUNTED, OF CERMETS	1 %
82.10	HAND-OPERATED MECHANICAL APPLIANCES, WEIGHING 10 KG OR LESS, USED IN THE PREPARATION, CONDITIONING OR SERVING OF FOOD OR DRINK	30 %
82.11	KNIVES WITH CUTTING BLADES, SERRATED OR NOT (INCLUDING PRUNING KNIVES), OTHER THAN KNIVES OF HEADING NO. 8208, AND BLADES THEREFOR.	
8211. 10 .00	- Sets of assorted articles	40 %
	- Other:	
8211. 91 .00	- - Table knives having fixed blades	30 %
8211. 92 .00	- - Other knives having fixed blades	30 %
	- - Knives having other than fixed blades	
8211. 93 .10	- - - Pruning Knives	10 %
8211. 93 .90	- - - Other	30 %
8211. 94 .00	- - Blades	10 %
8211. 95 .00	- - Handles of base metal	30 %

82.12	RAZORS AND RAZOR BLADES (INCLUDING RAZOR BLADE BLANKS IN STRIPS).	
8212. 10 .00	- Razors	20 %
8212. 20 .00	- Safety razor blades, including razor blade blanks in strips	7 %
8212. 90 .00	- Other parts	10 %
82.13	SCISSORS, TAILORS' SHEARS AND SIMILAR SHEARS, AND BLADES THEREFOR	
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	50 %
8214. 20 .00	- Manicure or pedicure sets and instruments (including nail files)	40 %
	- Other:	
8214. 90 .10	- - - Clippers for animals	1 %
8214. 90 .20	- - - Butcher's choppers and cleavers, including parts therefore	5 %
8214. 90 .90	- - - Other	50 %

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	50 %
8215. 20 .00 -	Other sets of assorted articles - Other:	30 %
8215. 91 .00 - -	Plated with precious metal	50 %
8215. 99 .00 - -	Other	30 %

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 3.12, 73.15, 73.17, 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.

83.01	PADLOCKS AND LOCKS (KEY, COMBINATION OR ELECTRICALLY OPERATED), OF BASE METAL; CLASPS AND FRAMES WITH CLASPS, INCORPORATING LOCKS, OF BASE METAL; KEYS FOR ANY OF THE FOREGOING ARTICLES, OF BASE METAL.	
8301. 10 .00 -	Padlocks	5 %
	Note: Refer to additional note No 1 of this chapter	
8301. 20 .00 -	Locks of a kind used for motor vehicles	5 %
8301. 30 .00 -	Locks of a kind used for furniture	5 %
	- Other locks :	
8301. 40 .10 - - -	For suitcases, handbags and similar bags	5 %
8301. 40 .90 - - -	Other	5 %
	- Clasps and frames with clasps, incorporating locks :	
8301. 50 .10 - - -	For suitcases, handbags and similar bags	5 %
8301. 50 .90 - - -	Other	5 %
8301. 60 .00 -	Parts	5 %
8301. 70 .00 -	Keys presented separately	20 %
	Note: Refer to additional note No 2 of this chapter	
83.02	BASE METAL MOUNTINGS, FITTINGS AND SIMILAR ARTICLES SUITABLE FOR FURNITURE, DOORS, STAIRCASES, WINDOWS, BLINDS, COACHWORK, SADDLERY, TRUNKS, CHESTS, CASKETS OR THE LIKE; BASE METAL HAT-RACKS, HAT-PEGS, BRACKETS AND SIMILAR FIXTURES; CASTORS WITH MOUNTINGS OF BASE METAL; AUTOMATIC DOOR CLOSERS OF BASE METAL.	
8302. 10 .00 -	Hinges	5 %
8302. 20 .00 -	Castors	5 %
8302. 30 .00 -	Other mountings, fittings and similar articles suitable for motor vehicles	5 %
	- Other mountings, fittings and similar articles:	
8302. 41 .00 - -	Suitable for buildings	5 %
8302. 42 .00 - -	Other, suitable for furniture	5 %
8302. 49 .00 - -	Other	5 %

8302. 50 .00 -	Hat-racks, hat-pegs, brackets and similar fixtures Note: Refer to additional note No 2 of this chapter	5 %
8302. 60 .00 -	Automatic door closers	5 %
83.03	ARMORED OR REINFORCED SAFES, STRONGBOXES AND DOORS AND SAFE DEPOSIT LOCKERS FOR STRONG ROOMS, CASH OR DEED BOXES AND THE LIKE, OF BASE METAL.	50 %
83.04	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 NO. 9403.	50 %
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	7 %
8305. 20 .00	- Staples in strips	15 %
8305. 90 .00	- Other, including parts	7 %
83.06	BELLS, GONGS AND THE LIKE, NON-ELECTRIC, OF BASE METAL; STATUETTES AND OTHER ORNAMENTS, OF BASE METAL; PHOTOGRAPH, PICTURE AND SIMILAR FRAMES, OF BASE METAL; MIRRORS OF BASE METAL.	
8306. 10 .00 -	Bells, gongs and the like - Statuettes and other ornaments:	40 %

8306. 21 .00	- - Plated with precious metal	50 %
8306. 29 .00	- - Other	40 %
8306. 30 .00	- Photograph, picture or similar frames, mirrors	50 %

83.07 FLEXIBLE TUBING OF BASE METAL, WITH OR WITHOUT FITTINGS.

8307. 10 .00	- Of iron or steel	3 %
8307. 90 .00	- Of other base metal	3 %

83.08 CLASPS, FRAMES WITH CLASPS, BUCKLES, BUCKLECLASPS, 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	3 %
8308. 20 .00 -	Tubular or bifurcated rivets	3 %
8308. 90 .00 -	Other, including parts	3 %

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	5 %
	Note: Refer to additional note No 7 of this chapter	
8309. 90 .00 -	Other	5 %

83.10	SIGN-PLATES, NAME-PLATES, ADDRESS-PLATES AND SIMILAR PLATES, NUMBERS, LETTERS AND OTHER SYMBOLS, OF BASE METAL, EXCLUDING THOSE OF HEADING NO. 9405	50 %
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 METAL CARBIDES; WIRE AND RODS, OF AGGLOMERATED BASE METAL POWDER, USED FOR METAL SPRAYING.	
8311. 10 .00	- Coated electrodes of base metal, for electric arc-welding	5 %
8311. 20 .00	- Cored wire of base metal, for electric arc-welding	5 %
8311. 30 .00	- Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame	5 %
8311. 90 .00	- Other	5 %

SECTION XVI

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

NOTES

1. This Section does not cover:
 - (a) Transmission or conveyor belts or belting, of plastics of Chapter 39, or of vulcanised rubber (heading 40.10); or other articles of a kind used in machinery or mechanical or electrical appliances or for other technical uses, of vulcanised rubber other than hard rubber (heading 40.16);
 - (b) Articles of leather or of composition leather (heading 42.05) or of furskin (heading 43.03), of a kind used in machinery or mechanical appliances or for other technical uses;
 - (c) Bobbins, spools, cops, cones, cores, reels or similar supports, of any material (for example, Chapter 39, 40, 44 or 48 or Section XV);
 - (d) Perforated cards for Jacquard or similar machines (for example, Chapter 39 or 48 or Section XV);

- (e) Transmission or conveyor belts or belting, of textile material (heading 59.10) or other articles of textile material for technical uses (heading 59.11);
- (f) Precious or semi-precious stones (natural, synthetic or reconstructed) of headings 71.02 to 71.04, or articles wholly of such stones of heading 71.16, except unmounted worked sapphires and diamonds for styli (heading 85.22);
- (g) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
- (h) Drill pipe (heading 73.04);
- (ij) Endless belts of metal wire or strip (Section XV);
- (k) Articles of Chapter 82 or 83;
- (l) Articles of Section XVII;
- (m) Articles of Chapter 90;
- (n) Clocks, watches or other articles of Chapter 91;
- (o) Interchangeable tools of heading 82.07 or brushes of a kind used as parts of machines (heading 96.03); similar interchangeable tools are to be classified according to the constituent material of their working part (for example, in Chapter 40, 42, 43, 45 or 59 or heading 68.04 or 69.09);

- (p) Articles of Chapter 95; or
 - (q) Typewriter or similar ribbons, whether or not on spools or in cartridges (classified according to their constituent material, or in heading 96.12 if inked or otherwise prepared for giving impressions).
2. Subject to Note 1 to this Section, Note 1 to Chapter 84 and to Note 1 to Chapter 85, parts of machines (not being parts of the articles of heading 84.84, 85.44, 85.45, 85.46 or 85.47) are to be classified according to the following rules:
- (a) Parts which are goods included in any of the headings of Chapter 84 or 85 (other than headings 84.09, 84.31, 84.48, 84.66, 84.73, 84.87, 85.03, 85.22, 85.29, 85.38 and 85.48) are in all cases to be classified in their respective headings;
 - (b) Other parts, if suitable for use solely or principally with a particular kind of machine, or with a number of machines of the same heading (including a machine of heading 84.79 or 85.43) are to be classified with the machines of that kind or in heading 84.09, 84.31, 84.48, 84.66, 84.73, 85.03, 85.22, 85.29 or 85.38 as appropriate. However, parts which are equally suitable for use principally with the goods of headings 85.17 and 85.25 to 85.28 are to be classified in heading 85.17;
 - (c) All other parts are to be classified in heading 84.09, 84.31, 84.48, 84.66, 84.73, 85.03, 85.22, 85.29 or 85.38 as appropriate or, failing that, in heading 84.87 or 85.48.

3. Unless the context otherwise requires, composite machines consisting of two or more machines fitted together to form a whole and other machines designed for the purpose of performing two or more complementary or alternative functions are to be classified as if consisting only of that component or as being that machine which performs the principal function.
4. Where a machine (including a combination of machines) consists of individual components (whether separate or interconnected by piping, by transmission devices, by electric cables or by other devices) intended to contribute together to a clearly defined function covered by one of the headings in Chapter 84 or Chapter 85, then the whole falls to be classified in the heading appropriate to that function.
5. For the purposes of these Notes, the expression "machine" means any machine, machinery, plant, equipment, apparatus or appliance cited in the headings of Chapter 84 or 85.

CHAPTER 84

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

NOTES

1. This Chapter does not cover:
 - (a) Millstones, grindstones or other articles of Chapter 68;
 - (b) Machinery or appliances (for example, pumps) of ceramic material and ceramic parts of machinery or appliances of any material (Chapter 69);
 - (c) Laboratory glassware (heading 70.17); machinery, appliances or other articles for technical uses or parts thereof, of glass (heading 70.19 or 70.20);
 - (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 heading 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, 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 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.

84.01	NUCLEAR REACTORS; FUEL ELEMENTS (CARTRIDGES), NON-IRRADIATED, FOR NUCLEAR REACTORS; MACHINERY AND APPARATUS FOR ISOTOPIC SEPARATION.	
8401. 10 .00	- Nuclear reactors	1 %
8401. 20 .00	- Machinery and apparatus for isotopic separation, and parts thereof	1 %
8401. 30 .00	- Fuel elements (cartridges), non-irradiated	1 %
8401. 40 .00	- Parts of nuclear reactors	1 %
84.02	STEAM OR OTHER VAPOR GENERATING BOILERS (OTHER THAN CENTRAL HEATING HOT WATER BOILERS CAPABLE ALSO OF PRODUCING LOW PRESSURE STEAM); SUPERHEATED WATER BOILERS	
	- Steam or other vapour generating boilers :	
8402. 11 .00	- - Watertube boilers with a steam production exceeding 45 t per hour	1 %
8402. 12 .00	- - Watertube boilers with a steam production not exceeding 45 t per hour	1 %
8402. 19 .00	- - Other vapor generating boilers, including hybrid boilers	1 %
8402. 20 .00	- Super-heated water boilers	1 %
8402. 90 .00	- Parts	1 %
84.03	CENTRAL HEATING BOILERS OTHER THAN THOSE OF HEADING NO. 8402	
8403. 10 .00	- Boilers	20 %
8403. 90 .00	- Parts	10 %
84.04	AUXILIARY PLANT FOR USE WITH BOILERS OF HEADING NO. 8402 OR 8403 (FOR EXAMPLE, ECONOMIZERS, SUPER-HEATERS, SOOT REMOVERS, GAS RECOVERERS); CONDENSERS FOR STEAM OR OTHER VAPOR POWER UNITS	
	- Auxiliary plant for use with boilers of heading No. 84.02 or 84.03:	

8404. 10 .10	- - - Of heading No. 8402	1 %
8404. 10 .20	- - - Of heading No. 8403	20 %
8404. 20 .00	- Condensers for steam or other vapor power units	1 %
	- Parts :	
8404. 90 .10	- - - Of heading No. 8402	1 %
8404. 90 .20	- - - Of heading No. 8403	10 %

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	1 %
8405. 90 .00	- Parts	1 %

84.06 STEAM TURBINES AND OTHER VAPOR TURBINES:

8406. 10 .00	- Turbines for marine propulsion	1 %
	- Other turbines :	
8406. 81 .00	- - Of an output exceeding 40 MW	1 %
8406. 82 .00	- - Of an output not exceeding 40 MW	1 %
8406. 90 .00	- Parts	1 %

84.07 SPARK-IGNITION RECIPROCATING OR ROTARY INTERNAL COMBUSTION PISTON ENGINES

8407. 10 .00	- Aircraft engines	1 %
	- Marine propulsion engines :	

8407. 21 .00	- - Outboard motors	1 %
8407. 29 .00	- - Other	1 %
	- 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	7 %
8407. 32 .00	- - Of a cylinder capacity exceeding 50 cc but not exceeding 250 cc	7 %
8407. 33 .00	- - Of a cylinder capacity exceeding 250 cc but not exceeding 1,000 cc	7 %
	- - Of a cylinder capacity exceeding 1,000 cc	
8407. 34 .10	- - - Imported by companies licensed for assembling cars and tractors and othering	5 %
8407. 34 .90	- - - Other	20 %
8407. 90 .00	- Other engines	5 %

84.08 COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINES (DIESEL OR SEMI-DIESEL ENGINES)

8408. 10 .00	- Marine propulsion engines	1 %
	- Engines of a kind used for the propulsion of vehicles of Chapter 87	
8408. 20 .10	- - - Engines of a kind used for the propulsion of vehicles of Chapter 87 except	5 %
8408. 20 .90	- - - Engines of a kind used for the propulsion of vehicles of heading 8703 of	20 %
8408. 90 .00	- Other engines	5 %

84.09 PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE ENGINES OF HEADING NO. 8407 OR 8408

8409. 10 .00	- For aircraft engines	1 %
	- Other:	
	- - Suitable for use solely or principally with spark-ignition internal combustion piston engines :	

8409. 91 .10	- - - Other used parts	30 %
8409. 91 .90	- - - Other	5 %
	- - Other:	
8409. 99 .10	- - - Used or renewed parts	30 %
8409. 99 .90	- - - Other	5 %

Note: Refer to additional note No 1 of this chapter

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	1 %
8410. 12 .00	- - Of a power exceeding 1,000 kW but not exceeding 10,000 kW	1 %
8410. 13 .00	- - Of a power exceeding 10,000 Kw	1 %
8410. 90 .00	- Parts, including regulators	1 %

84.11 TURBO-JETS, TURBO-PROPELLERS AND OTHER GAS TURBINES:

	- Turbo-jets :	
8411. 11 .00	- - Of a thrust not exceeding 25 kN	1 %
8411. 12 .00	- - Of a thrust exceeding 25 kN	1 %
	- Turbo-propellers :	
8411. 21 .00	- - Of a power not exceeding 1,100 kW	1 %
8411. 22 .00	- - Of a power exceeding 1,100 kW	1 %
	- Other gas turbines :	
8411. 81 .00	- - Of a power not exceeding 5,000 kW	1 %
8411. 82 .00	- - Of a power exceeding 5,000 kW	1 %
	- Parts :	
8411. 91 .00	- - Of turbo-jets or turbo-propellers	1 %
8411. 99 .00	- - Other	1 %

84.12 OTHER ENGINES AND MOTORS

8412. 10 .00	- Reaction engines other than turbo-jets	1 %
	- Hydraulic power engines and motors:	

8412. 21 .00	- - Linear acting (cylinders)	1 %
8412. 29 .00	- - Other	1 %
	- Pneumatic power engines and motors :	
8412. 31 .00	- -Linear acting (cylinders)	1 %
8412. 39 .00	- - Other	1 %
8412. 80 .00	- Other:	1 %
8412. 90 .00	- Parts	1 %

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	5 %
8413. 19 .00	- - Other	5 %
8413. 20 .00	- Hand pumps, other than those of subheading No. 8413.11 or 8413.19	3 %
8413. 30 .00	- Fuel, lubricating or cooling medium pumps for internal combustion piston engines	5 %
8413. 40 .00	- Concrete pumps	1 %
8413. 50 .00	- Other reciprocating positive displacement pumps	1 %
8413. 60 .00	- Other rotary positive displacement pumps	1 %
8413. 70 .00	- Other centrifugal pumps	1 %
	- Other pumps; liquid elevators :	
8413. 81 .00	- - Pumps	1 %
8413. 82 .00	- - Liquid elevators	1 %
	- Parts :	
8413. 91 .00	- - Of pumps	1 %
8413. 92 .00	- - Of liquid elevators	1 %

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	1 %
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8414. 20 .00	- Hand- or foot-operated air pumps	5 %
8414. 30 .00	- Compressors of a kind used in refrigerating equipment	1 %
8414. 40 .00	- Air compressors mounted on a wheeled chassis for towing	5 %
	- 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	50 %
	- - Other:	
8414. 59 .10	- - - Parts	3 %
8414. 59 .90	- - - Other	30 %
8414. 60 .00	- Hoods having a maximum horizontal side not exceeding 120 cm	40 %
8414. 80 .00	- Other	10 %
8414. 90 .00	- Parts	3 %

84.15 AIR CONDITIONING MACHINES, COMPRISING A MOTORDRIVEN FAN AND ELEMENTS FOR CHANGING THE TEMPERATURE AND HUMIDITY, INCLUDING THOSE MACHINES IN WHICH THE HUMIDITY CANNOT BE SEPARATELY REGULATED

	- Window or wall types, self-contained or " split-system "	
8415. 10 .10	- - - For industrial use	1 %
8415. 10 .20	- - - Others	20 %
	- Of a kind used for persons, in motor vehicles :	
	Note: Refer to additional note No 7 of this chapter	
8415. 20 .10	- - - Imported by licenced car-assembling companies	5 %
8415. 20 .90	- - - Other	50 %
	- Other:	
	- - Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps)	
8415. 81 .10	- - - For industry	1 %
	Note: Refer to additional note No 1 of this chapter	
8415. 81 .90	- - - Other	20 %
	- - Other, incorporating a refrigerating unit	

8415. 82 .10	- - - For industrial use	1 %
8415. 82 .90	- - - Other	20 %
	- - Not incorporating a refrigerating unit	
8415. 83 .10	- - - For industrial use	1 %
8415. 83 .90	- - - Other	40 %
	- Parts	
8415. 90 .10	- - - The indoor units for split system air conditionnig machines when imported without outdoor units	20 %
8415. 90 .90	- - - Other	1 %
Note: Refer to additional note No 1 of this chapter		

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	3 %
8416. 20 .00	- Other furnace burners, including combination burners	3 %
8416. 30 .00	- Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances	20 %
8416. 90 .00	- Parts	1 %

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	5 %
8417. 20 .00	- Bakery ovens, including biscuit ovens	5 %
8417. 80 .00	- Other	5 %
8417. 90 .00	- Parts	3 %

84.18	REFRIGERATORS, FREEZERS AND OTHER REFRIGERATING OR FREEZING EQUIPMENT, ELECTRIC OR OTHER, HEAT PUMPS OTHER THAN AIR CONDITIONING MACHINES OF HEADING NO. 8415	
	- Combined refrigerator-freezers, fitted with separate external doors:	
8418. 10 .10	- - - For industrial establishment of a capacity exceeds 800 liter	1 %
8418. 10 .90	- - - Other	50 %
	- Refrigerators, household type :	
8418. 21 .00	- - Compression-type	50 %
8418. 29 .00	- - Other	50 %
	- Freezers of the chest type, not exceeding 800 liters capacity	
8418. 30 .10	- - - For industry use	1 %
8418. 30 .90	- - - Other	50 %
	- Freezers of the upright type, not exceeding 900 liters capacity	
8418. 40 .10	- - - For industry use	1 %
8418. 40 .90	- - - Other	50 %
8418. 50 .00	- Other refrigerating or freezing chests, cabinets, display counters, showcases, and similar refrigerating or freezing furniture	30 %
	- Other refrigerating or freezing equipment; heat pumps :	
	- - Heat pumps other than air conditioning machines of heading 84.15	
8418. 61 .10	- - - Out door units for split air conditioning machine incorporating a value for reversal of heat cycle,when imported with out the indoor units	20 %
8418. 61 .20	- - - air conditioning machines of type (chiller)	20 %
8418. 61 .30	- - - Other ,for industrial use	1 %
8418. 61 .90	- - - Other	30 %
	- - Other:	
8418. 69 .10	- - - Out door units for split air conditioning machine which does not incorporate a value for reversal of heat cycle,when imported without the indoor units	20 %
8418. 69 .20	- - - Other ,for industrial use	1 %
	Note: Refer to additional note No 1 of this chapter	
8418. 69 .30	- - - Air conditioning machine for laboratory use	10 %
8418. 69 .90	- - - Other	30 %
	Parts :	

8418. 91 .00 - -	Furniture designed to receive refrigerating or freezing equipment	1 %
8418. 99 .00 - -	Other	1 %

84.19

Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 85.14), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric.

- Instantaneous or storage water heaters, non-electric :

8419. 11 .00	- - Instantaneous gas water heaters	50 %
8419. 19 .00	- - Other	50 %
8419. 20 .00	- Medical, surgical or laboratory sterilizers	10 %
	- Dryers :	
8419. 31 .00	- - For agricultural products	1 %
8419. 32 .00	- - For wood, paper pulp, paper or paperboard	1 %
8419. 39 .00	- - Other	3 %
8419. 40 .00	- Distilling or rectifying plant	1 %
8419. 50 .00	- Heat exchange units	1 %
8419. 60 .00	- Machinery for liquefying air or other gases	1 %
	- Other machinery, plant and equipment :	
8419. 81 .00	- - For making hot drinks or for cooking or heating food	30 %
8419. 89 .00	- - Other	5 %
	- Parts :	
8419. 90 .10	- - - Tubular solar receivers, hollowed, with reflector in one box for solar-heater manufacturing	1 %
8419. 90 .20	- - - For industrial use	1 %
8419. 90 .90	- - - Other	50 %

Note: Refer to additional note No 4 of this chapter

84.20	CALENDERING OR OTHER ROLLING MACHINES, OTHER THAN FOR METALS OR GLASS, AND CYLINDERS THEREFOR	
	- Calendering or other rolling machines	
8420. 10 .10	- - - For industrial use	1 %
8420. 10 .90	- - - Other including ironing machine in laundry shops hospitals hotels, and homes	15 %
	- Parts :	
8420. 91 .00	- - Cylinders	1 %
8420. 99 .00	- - Other	1 %
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	1 %
8421. 12 .00	- - Clothes-dryers	5 %
8421. 19 .00	- - Other	5 %
	- Filtering or purifying machinery and apparatus for liquids :	
	- - For filtering or porifying water	
8421. 21 .10	- - - For demostic use or similar uses	15 %
8421. 21 .90	- - - Other	5 %
8421. 22 .00	- - For filtering or purifying beverages other than water	5 %
	- - Oil or petrol-filters for internal combustion engines :	
8421. 23 .10	- - - Imported by athorzed cars-assembling companies	5 %
8421. 23 .90	- - - Other	15 %
8421. 29 .00	- - Other	5 %
	- Filtering or purifying machinery and apparatus for gases :	
	- - Intake air filters for internal combustion engines :	
8421. 31 .10	- - - Imported by athorzed cars-assembling companies	5 %
8421. 31 .90	- - - Other	15 %

8421. 39 .00	- - Other	1 %
	- Parts :	
8421. 91 .00	- - Of centrifuges, including centrifugal dryers	1 %
8421. 99 .00	- - Other	3 %

84.22 DISH WASHING MACHINES; MACHINERY FOR CLEANING OR DRYING BOTTLES OR OTHER CONTAINERS; MACHINERY FOR FILLING, CLOSING, SEALING, OR LABELLING BOTTLES, CANS, BOXES, BAGS OR OTHER CONTAINERS; MACHINERY FOR CAPSULING BOTTLES, JARS, TUBES AND SIMILAR CONTAINERS, OTHER PACKING OR WRAPPING MACHINERY; MACHINERY FOR AERATING BEVERAGES

	- Dish washing machines :	
8422. 11 .00	- - Of the household type	40 %
8422. 19 .00	- - Other	5 %
8422. 20 .00	- Machinery for cleaning or drying bottles or other containers	1 %
8422. 30 .00	- Machinery for filling, closing, sealing, or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; machinery for aerating beverages	1 %
8422. 40 .00	- wrapping machinery (including heat-shrink wrapping machinery)	1 %
	- Parts:	
8422. 90 .10	- - - For dish-washer machines	10 %
8422. 90 .90	- - - Other	3 %

84.23 WEIGHING MACHINES (EXCLUDING BALANCES OF A SENSITIVITY OF 5CG OR BETTER), INCLUDING WEIGHT OPERATED COUNTING OR CHECKING MACHINES; WEIGHING MACHINES OF ALL KINDS

8423. 10 .00 -	Personal weighing machines, including baby scales; household scales	20 %
8423. 20 .00 -	Scales for continuous weighing of goods on conveyors	10 %

8423. 30 .00	- Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales	10 %
	- Other weighing machinery :	
8423. 81 .00	- - Having a maximum weighing capacity not exceeding 30kg	10 %
8423. 82 .00	- - Having a maximum weighing capacity exceeding 30kg but not exceeding 5,000kg	10 %
8423. 89 .00	- - Other	10 %
8423. 90 .00	- Weighing machine weights of all kinds, parts of weighing machinery	10 %

84.24 **MECHANICAL APPLIANCES (WHETHER OR NOT HANDOPERATED)**
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	30 %
8424. 20 .00	- Spray guns and similar appliances	5 %
8424. 30 .00	- Steam or sand blasting machines and similar jet projecting machines	5 %
	- Other appliances :	
8424. 81 .00	- - Agricultural or horticultural	1 %
	- - Other:	
8424. 89 .10	- - - For spraying water on the glass and light of cars imported by licensed cars-assembling companies	5 %
	Note: Refer to additional note No 1 of this chapter	
8424. 89 .20	- - - Cleaning liquid spraying heads and similar	1 %
8424. 89 .90	- - - Other	10 %
	- Parts :	
8424. 90 .10	- - - For fire extinguishers	5 %
8424. 90 .90	- - - Other	5 %

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	5 %
8425. 19 .00	- - Other	5 %
	- Other winches; capstans :	
8425. 31 .00	- - Powered by electric motor	5 %
8425. 39 .00	- - Other	5 %
	- Jacks; hoists of a kind used for raising vehicles :	
8425. 41 .00	- - Built-in jacking systems of a type used in garages	5 %
8425. 42 .00	- - Other jacks and hoists, hydraulic	5 %
8425. 49 .00	- - Other	5 %

Note: Refer to additional note No 5 of this chapter

84.26

SHIP/'S 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	5 %
8426. 12 .00	- - Mobile lifting frames on tires and straddle carriers	5 %
8426. 19 .00	- - Other	5 %
8426. 20 .00	- Tower cranes	5 %
8426. 30 .00	- Portal or pedestal jib cranes	5 %
	- Other machinery, self-propelled :	
8426. 41 .00	- - On tyres	5 %
8426. 49 .00	- - Other	5 %
	- Other machinery :	
8426. 91 .00	- - Designed for mounting on road vehicles	10 %
8426. 99 .00	- - Other	10 %

84.27	FORK-LIFT TRUCKS; OTHER WORKS TRUCKS FITTED WITH LIFTING OR HANDLING EQUIPMENT	
8427. 10 .00	- Self-propelled trucks powered by an electric motor	5 %
8427. 20 .00	- Other self-propelled trucks	5 %
8427. 90 .00	- Other trucks	5 %
84.28	OTHER LIFTING, HANDLING, LOADING OR UNLOADING MACHINERY (FOR EXAMPLE, LIFTS, ESCALATORS, CONVEYORS, TELEFERICS)	
8428. 10 .00	- Lifts and skip hoists	10 %
8428. 20 .00	- Pneumatic elevators and conveyors	5 %
	- Other continuous-action elevators and conveyors, for goods or materials:	
8428. 31 .00	- - Specially designed for underground use	5 %
8428. 32 .00	- - Other, bucket type	5 %
8428. 33 .00	- - Other, belt type	5 %
8428. 39 .00	- - Other	5 %
8428. 40 .00	- Escalators and moving walkways	5 %
8428. 60 .00	- Teleferics, chair-lifts, ski-draglines; traction mechanisms for funiculars	5 %
8428. 90 .00	- Other machinery	5 %
84.29	SELF-PROPELLED BULLDOZERS, ANGLEDZERS, GRADERS, LEVELLERS, SCRAPERS, MECHANICAL SHOVELS, EXCAVATORS, SHOVEL LOADERS, TAMPING MACHINES AND ROAD ROLLERS	
	- Bulldozers and angledozers :	
8429. 11 .00	- - Track laying	5 %
8429. 19 .00	- - Other	5 %
8429. 20 .00	- Graders and levellers	5 %
8429. 30 .00	- Scrapers	5 %
8429. 40 .00	- tamping machines and road rollers	5 %
	- Mechanical shovels, excavators and shovel loaders :	
8429. 51 .00	- - Front-end shovel loaders	5 %
8429. 52 .00	- - Machinery with a 360 degree revolving superstructure	5 %

8429. 59 .00	- - Other	5 %
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Note: refer to additional notes 21 of this chapter, subheading 8430.62.00 is deleted according to HS amendment 2002 and it become in the subheading 8430.69.00

84.30	<p>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</p>
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8430. 10 .00	- Pile-drivers and pile-extractors	5 %
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8430. 20 .00	- Snow-ploughs and snow-blowers	5 %
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- Coal or rock cutters and tunnelling machinery :

8430. 31 .00	- - Self-propelled	5 %
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8430. 39 .00	- - Other	5 %
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- Other boring or sinking machinery :

8430. 41 .00	- - Self-propelled	5 %
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8430. 49 .00	- - Other	5 %
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8430. 50 .00	- Other machinery, self-propelled	5 %
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Note: Refer to additional note No 8 of this chapter

- Other machinery, not self-propelled :

8430. 61 .00	- - Tamping or compacting machinery	5 %
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8430. 69 .00	- - Other	5 %
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Note: according to HS amendment 2002 and this heading becomes including scrape machine that mentioned in 8430.62 and which deleted by the amendment thereof

84.31	<p>PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE MACHINERY OF HEADING NOS. 8425 TO 8430</p>
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8431. 10 .00 -	Of machinery of heading No. 8425	5 %
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8431. 20 .00 -	Of machinery of heading No. 84.27	5 %
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- Of machinery of heading No. 84.28 :

8431. 31 .00	- - Of lifts, skip hoists or escalators	5 %
8431. 39 .00	- - Other	5 %
	- Of machinery of heading No. 84.26, 84.29 or 84.30 :	
8431. 41 .00	- - Buckets, shovels, grabs and grips	5 %
8431. 42 .00	- - Bulldozer or angledozer blades	5 %
8431. 43 .00	- - Parts for boring or sinking machinery of subheading No. 8430.41 or 8430.49	5 %
8431. 49 .00	- - Other	5 %

Note: Refer to additional note No 9 of this chapter

84.32 AGRICULTURAL, HORTICULTURAL OR FORESTRY MACHINERY FOR SOIL PREPARATION OR CULTIVATION; LAWN OR SPORTS-GROUND ROLLERS

8432. 10 .00	- Ploughs	1 %
	- Harrows, scarifiers, cultivators, weeders and hoes :	
8432. 21 .00	- - Disc harrows	1 %
8432. 29 .00	- - Other	1 %
8432. 30 .00	- Seeders, planters and transplanters	1 %
8432. 40 .00	- Manure spreaders and fertilizer distributors	1 %
8432. 80 .00	- Other machinery	1 %
8432. 90 .00	- Parts	1 %

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 NO. 8437

	- Mowers for lawns, parks or sports-grounds :	
8433. 11 .00	- - Powered, with the cutting device rotating in a horizontal plane	1 %
8433. 19 .00	- - Other	1 %
8433. 20 .00	- Other mowers, including cutter bars for tractor mounting	1 %
8433. 30 .00	- Other haymaking machinery	1 %

8433. 40 .00	- Straw or fodder balers, including pick-up balers	1 %
	- Other harvesting machinery; threshing machinery :	
8433. 51 .00	- - Combine harvester-threshers	1 %
8433. 52 .00	- - Other threshing machinery	1 %
8433. 53 .00	- - Root or tuber harvesting machines	1 %
8433. 59 .00	- - Other	1 %
8433. 60 .00	- Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce	1 %
8433. 90 .00	- Parts	1 %
84.34	MILKING MACHINES AND DAIRY MACHINERY	
8434. 10 .00	- Milking machines	1 %
8434. 20 .00	- Dairy machinery	1 %
8434. 90 .00	- Parts	1 %
84.35	PRESSES, CRUSHERS AND SIMILAR MACHINERY USED IN THE MANUFACTURE OF WINE, CIDER, FRUIT JUICES OR SIMILAR BEVERAGES	
8435. 10 .00	- Machinery	1 %
8435. 90 .00	- Parts	1 %
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	1 %
	- Poultry-keeping machinery; poultry incubators and brooders :	
8436. 21 .00	- - Poultry incubators and brooders	1 %
8436. 29 .00	- - Other	1 %
	- Other machinery:	
8436. 80 .10	- - - Bee-keeping machinery	1 %
8436. 80 .90	- - - Other	1 %
	- Parts :	

8436. 91 .00	- - Of poultry-keeping machinery or poultry incubators and brooders	1 %
8436. 99 .00	- - Other	1 %

84.37 MACHINES FOR CLEANING, SORTING OR GRADING SEED, GRAIN OR DRIED LEGUMINOUS VEGETABLES; MACHINERY USED IN THE MILLING INDUSTRY OR FOR THE WORKING OF CEREALS OR DRIED LEGUMINOUS VEGETABLES, OTHER THAN FARM-TYPE MACHINERY

8437. 10 .00	- Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables	1 %
8437. 80 .00	- Other machinery	1 %
8437. 90 .00	- Parts	1 %

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	1 %
8438. 20 .00	- Machinery for the manufacture of confectionery, cocoa or chocolate	1 %
8438. 30 .00	- Machinery for sugar manufacture	1 %
8438. 40 .00	- Brewery machinery	1 %
8438. 50 .00	- Machinery for the preparation of meat or poultry	1 %
8438. 60 .00	- Machinery for the preparation of fruits, nuts or vegetables	1 %
8438. 80 .00	- Other machinery	1 %
8438. 90 .00	- Parts	1 %

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	1 %
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8439. 20 .00	- Machinery for making paper or paperboard	1 %
8439. 30 .00	- Machinery for finishing paper or paperboard	1 %
	- Parts:	
8439. 91 .00	- - Of machinery for making pulp of fibrous cellulosic material	1 %
8439. 99 .00	- - Other	1 %

84.40 BOOK-BINDING MACHINERY, INCLUDING BOOK-SEWING MACHINES

8440. 10 .00	- Machinery	1 %
8440. 90 .00	- Parts	1 %

84.41 OTHER MACHINERY FOR MAKING UP PAPER PULP, PAPER OR PAPER- BOARD, INCLUDING CUTTING MACHINES OF ALL KINDS

8441. 10 .00	- Cutting machines	1 %
8441. 20 .00	- Machines for making bags, sacks or envelopes	1 %
8441. 30 .00	- Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by molding	1 %
8441. 40 .00	- Machines for molding articles in paper pulp, paper or paperboard	1 %
8441. 80 .00	- Other machinery	1 %
8441. 90 .00	- Parts	1 %

84.42 MACHINERY, APPARATUS AND EQUIPMENT (OTHER THAN THE MACHINE -TOOLS OF HEADING NOS. 8456 TO 8465), FOR TYPEFOUNDING OR TYPE-SETTING, FOR PREPARING OR MAKING PRINTING BLOCKS, PLATES, CYLINDERS OR OTHER PRINTING COMPONENTS; BLOCKS, PLATES, CYLINDERS AND LITHOGRAPHIC STONES, PREPARED FOR PRINTING PURPOSES (FOR EXAMPLE, PLANED, GRAINED OR POLISHED)!

8442. 30 .00	- Machinery, apparatus and equipment	1 %
8442. 40 .00	- Parts of the foregoing machinery, apparatus or equipment	1 %

8442. 50 .00	-Printing type, blocks, plates, cylinders and other printing components; blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)!	1 %
	Note: Refer to additional note No 10 of this chapter	
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	1 %
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)	1 %
8443. 13 .00	- - Other offset printing machinery	1 %
8443. 14 .00	- - Letterpress printing machinery, reel fed, excluding flexographic printing	1 %
8443. 16 .00	- - Flexographic printing machinery	1 %
8443. 17 .00	- Gravure printing machinery	1 %
8443. 19 .00	- - Other	1 %
	- Other printers, copying machines and facsimile machines, whether or not combined :	
	- - 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	
	- Other, capable of connecting to an automatic data processing machine or to a network	
8443. 32 .10	- - - Printers	1 %
8443. 32 .20	- - - Xerox copy machines	20 %
8443. 32 .30	- - - Fax machines	30 %
	- - Other :	
8443. 39 .10	- - - Printer	1 %
8443. 39 .20	- - - Xerox copy machines	20 %
8443. 39 .30	- - - Fax machines	30 %
	- Parts and accessories:	

8443. 39 .91	- - -	Parts and accessories of printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42	1 %
	- -	Other :	
8443. 99 .10	- - -	Parts for printing machines which can be connected to computer	1 %
8443. 99 .20	- - -	Parts for Xerox copy machines	20 %
8443. 99 .30	- - -	Parts for fax machines	30 %

84.44 MACHINES FOR EXTRUDING, DRAWING, TEXTURING OR CUTTING MAN-MADE TEXTILE MATERIALS 1 %

84.45 MACHINES FOR PREPARING TEXTILE FIBERS; SPINNING, DOUBLING OR TWISTING MACHINES AND OTHER MACHINERY FOR PRODUCING TEXTILE YARNS; TEXTILE REELING OR WINDING (INCLUDING WEFTWINDING) MACHINES AND MACHINES FOR PREPARING TEXTILE YARNS FOR USE ON THE MACHINES OF HEADING NO. 8446 OR 8447

	-	Machines for preparing textile fibres :	
8445. 11 .00	- -	Carding machines	1 %
8445. 12 .00	- -	Combing machines	1 %
8445. 13 .00	- -	Drawing or roving machines	1 %
8445. 19 .00	- -	Other:	1 %
8445. 20 .00	-	Textile spinning machines	1 %
8445. 30 .00	-	Textile doubling or twisting machines	1 %
8445. 40 .00	-	Textile winding (including weft-winding) or reeling machines	1 %
8445. 90 .00	-	Other	1 %

84.46 WEAVING MACHINES (LOOMS)

8446. 10 .00	-	For weaving fabrics of a width not exceeding 30cm	1 %
	-	For weaving fabrics of a width exceeding 30 cm, shuttle type:	
8446. 21 .00	- -	Power looms	1 %
8446. 29 .00	- -	Other	1 %
8446. 30 .00	-	For weaving fabrics of a width exceeding 30cm, shuttleless type	1 %

Note: Refer to additional note No 12 of this chapter

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 165mm 1 %

8447. 12 .00 - - With cylinder diameter exceeding 165mm 1 %

8447. 20 .00 - Flat knitting machines; stitch-bonding machines 1 %

Note: Refer to additional note No 12 of this chapter

8447. 90 .00 - Other 1 %

84.48 AUXILIARY MACHINERY FOR USE WITH MACHINES OF
HEADING NO. 8444, 8445, 8446 OR 8447 (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 NO. 8444, 8445, 8446 OR 8447 (FOR EXAMPLE,
SPINDLES AND SPINDLE FLYERS, CARD CLOTHING,
COMBS, EXTRUDING NIPPLES, SHUTTLES, HEALDS AND
HEALD-FRAMES, HOSIERY NEEDLES)

- Auxiliary machinery for machines of heading No. 84.44, 84.45, 84.46 or 84.47 :

8448. 11 .00 - - Dobbies and Jacquards; card reducing, copying, punching or 1 %
assembling machines for use therewith

8448. 19 .00 - - Other 1 %

8448. 20 .00 - Parts and accessories of machines of heading No. 8444 or of 1 %
their auxiliary machinery

- Parts and accessories of machines of heading No. 84.45 or of their auxiliary
machinery :

8448. 31 .00 - - Card clothing 1 %

8448. 32 .00	- - Of machines for preparing textile fibres, other than card clothing	1 %
8448. 33 .00	- - Spindles, spindle flyers, spinning rings and ring travellers	1 %
8448. 39 .00	- - Other	1 %
	- Parts and accessories of weaving machines (looms) or of their auxiliary machinery :	
8448. 42 .00	- - Reeds for looms, healds and heald-frames	1 %
8448. 49 .00	- - Other	1 %
	- Parts and accessories of machines of heading No. 84.47 or of their auxiliary machinery :	
8448. 51 .00	- - Sinkers, needles and other articles used in forming stitches	1 %
8448. 59 .00	- - Other	1 %

84.49 MACHINERY FOR THE MANUFACTURE OR FINISHING 1 %
OF FELT OR NONWOVENS IN THE PIECE OR IN SHAPES,
INCLUDING MACHINERY FOR MAKING FELT HATS; BLOCKS
FOR MAKING HATS

Note: Refer to additional note No 13 of this chapter

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	40 %
8450. 12 .00	- - Other machines, with built-in centrifugal dryer	40 %
8450. 19 .00	- - Other	40 %
	- Machines, each of a dry linen capacity exceeding 10 kg	
8450. 20 .10	- - - Of capacity not exceeding 12 kg	40 %
8450. 20 .90	- - - Other	30 %
8450. 90 .00	- Parts	1%

84.51	MACHINERY (OTHER THAN MACHINES OF HEADING NO. 8450) 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	5 %
	- Drying machines :	
8451. 21 .00	- - Each of a dry linen capacity not exceeding 10 kg	40 %
8451. 29 .00	- - Other	1 %
	- Ironing machines and presses (including fusing presses)	
	Note: Refer to additional note No 13 of this chapter	
8451. 30 .10	- - - For use by industry	1 %
	Note: Refer to additional note No 1 of this chapter	
8451. 30 .90	- - - Other	15 %
8451. 40 .00	- Washing, bleaching or dyeing machines	1 %
8451. 50 .00	- Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	1 %
	- Other machinery	
8451. 80 .10	- - - For industrial use	1 %
8451. 80 .90	- - - Other	40 %
8451. 90 .00	- Parts	3 %
84.52	SEWING MACHINES, OTHER THAN BOOK-SEWING MACHINES OF HEADING NO. 8440; FURNITURE, BASES AND COVERS SPECIALLY DESIGNED FOR SEWING MACHINES; SEWING MACHINE NEEDLES	
8452. 10 .00	- Sewing machines of the household type	5 %
	- Other sewing machines :	

8452. 21 .00	- - Automatic units	1 %
8452. 29 .00	- - Other	1 %
8452. 30 .00	-	1 %
8452. 40 .00	- Furniture, bases and covers for sewing machines and parts thereof	20 %
8452. 90 .00	- Other parts of sewing machines	3 %

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	1 %
8453. 20 .00	- Machinery for making or repairing footwear	1 %
8453. 80 .00	- Other machinery	1 %
8453. 90 .00	- Parts	1 %

84.54 CONVERTERS, LADLES, INGOT MOLDS AND CASTING
MACHINES, OF A KIND USED IN METALLURGY OR IN METAL
FOUNDRIES

8454. 10 .00	- Converters	1 %
8454. 20 .00	- Ingot molds and ladles	1 %
8454. 30 .00	- Casting machines	1 %
8454. 90 .00	- Parts	1 %
8451. 30 .10	- - - For use by industry	1 %
	Note: Refer to additional note No 1 of this chapter	
8451. 30 .90	- - - Other	15 %
8451. 40 .00	- Washing, bleaching or dyeing machines	1 %
8451. 50 .00	- Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	1 %
	- Other machinery	
8451. 80 .10	- - - For industrial use	1 %
8451. 80 .90	- - - Other	40 %
8451. 90 .00	- Parts	3 %

84.52	SEWING MACHINES, OTHER THAN BOOK-SEWING MACHINES OF HEADING NO. 8440; FURNITURE, BASES AND COVERS SPECIALLY DESIGNED FOR SEWING MACHINES; SEWING MACHINE NEEDLES	
8452. 10 .00	- Sewing machines of the household type	5 %
	- Other sewing machines :	
8452. 21 .00	- - Automatic units	1 %
8452. 29 .00	- - Other	1 %
8452. 30 .00	-	1 %
8452. 40 .00	- Furniture, bases and covers for sewing machines and parts thereof	20 %
8452. 90 .00	- Other parts of sewing machines	3 %
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	1 %
8453. 20 .00	- Machinery for making or repairing footwear	1 %
8453. 80 .00	- Other machinery	1 %
8453. 90 .00	- Parts	1 %
84.54	CONVERTERS, LADLES, INGOT MOLDS AND CASTING MACHINES, OF A KIND USED IN METALLURGY OR IN METAL FOUNDRIES	
8454. 10 .00	- Converters	1 %
8454. 20 .00	- Ingot molds and ladles	1 %
8454. 30 .00	- Casting machines	1 %
8454. 90 .00	- Parts	1 %

84.55

METAL-ROLLING MILLS AND ROLLS THEREFOR:

8455. 10 .00	- Tube mills	1 %
	Note: Refer to additional note No 14 of this chapter	
	- Other rolling mills :	
8455. 21 .00	- - Hot or combination hot and cold	1 %
8455. 22 .00	- - Cold	1 %
8455. 30 .00	- Rolls for rolling mills	1 %
8455. 90 .00	- Other parts	1 %

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	1 %
8456. 20 .00	- Operated by ultrasonic processes	1 %
8456. 30 .00	- Operated by electro-discharge processes	1 %
8456. 90 .00	- Other	1 %

84.57

MACHINING CENTERS, UNIT CONSTRUCTION MACHINES (SINGLE STATION) AND MULTI-STATION TRANSFER MACHINES, FOR WORKING METAL

8457. 10 .00	- Machining centers	1 %
8457. 20 .00	- Unit construction machines (single station)	1 %
8457. 30 .00	- Multi-station transfer machines	1 %

84.58

LATHES (INCLUDING TURNING CENTERS) FOR REMOVING METAL

	- Horizontal lathes :	
8458. 11 .00	- - Numerically controlled	1 %
8458. 19 .00	- - Other	1 %
	- Other lathes :	

8458. 91 .00	- - Numerically controlled	1 %
8458. 99 .00	- - Other	1 %

84.59 MACHINE-TOOLS (INCLUDING WAY-TYPE UNIT HEAD MACHINES) FOR DRILLING, BORING, MILLING, THREADING OR TAPPING BY REMOVING METAL, OTHER THAN LATHES OF HEADING NO. 8458

8459. 10 .00	- Way-type unit head machines	1 %
	- Other drilling machines :	
8459. 21 .00	- - Numerically controlled	1 %
8459. 29 .00	- - Other	1 %
	- Other boring-milling machines :	
8459. 31 .00	- - Numerically controlled	1 %
8459. 39 .00	- - Other	1 %
8459. 40 .00	- Other boring machines	1 %
	- Milling machines, knee-type :	
8459. 51 .00	- - Numerically controlled	1 %
8459. 59 .00	- - Other	1 %
	- Other milling machines :	
8459. 61 .00	- - Numerically controlled	1 %
8459. 69 .00	- - Other	1 %
8459. 70 .00	- Other threading or tapping machines	1 %

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 NO. 8461

- Flat-surface 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	1 %
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8460. 19 .00	- - Other	1 %
	- 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	1 %
8460. 29 .00	- - Other	1 %
	- Sharpening (tool or cutter grinding) machines :	
	Note: Refer to additional note No 15 of this chapter	
8460. 31 .00	- - Numerically controlled	1 %
8460. 39 .00	- - Other	1 %
8460. 40 .00	- Honing or lapping machines	1 %
8460. 90 .00	- Other	1 %

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	1 %
	Note: subheading 8446.10.00 is deleted due to amendment of H.S of 2002 to belong to subheading 84.61.90.00	
8461. 30 .00	- Broaching machines	1 %
8461. 40 .00	- Gear cutting, gear grinding or gear finishing machines	1 %
8461. 50 .00	- Sawing or cutting-off machines	1 %
8461. 90 .00	- Other	1 %

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	1 %
	- Bending, folding, straightening or flattening machines (including presses) :	

8462. 21 .00	- - Numerically controlled	1 %
8462. 29 .00	- - Other	1 %
	- Shearing machines (including presses), other than combined punching and shearing machines :	
8462. 31 .00	- -Numerically controlled	1 %
8462. 39 .00	- - Other	1 %
	- Punching or notching machines (including presses), including combined punching and shearing machines :	
8462. 41 .00	- - Numerically controlled	1 %
8462. 49 .00	- - Other	1 %
	- Other:	
8462. 91 .00	- - Hydraulic presses	1 %
8462. 99 .00	- - Other	1 %

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	1 %
8463. 20 .00	- Thread rolling machines	1 %
8463. 30 .00	- Machines for working wire	1 %
8463. 90 .00	- Other	1 %

Note: Refer to additional note No 20 of this chapter

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	1 %
8464. 20 .00 -	Grinding or polishing machines	1 %
8464. 90 .00 -	Other	1 %

Note: Refer to additional note No 16 of this chapter

84.65 MACHINE-TOOLS (INCLUDING MACHINES FOR NAILING, STAPLING, GLUING 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	1 %
	- Other:	
8465. 91 .00	- - Sawing machines	1 %
8465. 92 .00	- - Planing, milling or molding (by cutting) machines	1 %
8465. 93 .00	- - Grinding, sanding or polishing machines	1 %
8465. 94 .00	- - Bending or assembling machines	1 %
8465. 95 .00	- - Drilling or morticing machines	1 %
8465. 96 .00	- - Splitting, slicing or paring machines	1 %
8465. 99 .00	- - Other	1 %

Note: Refer to additional note No 17 of this chapter

84.66 PARTS AND ACCESSORIES SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE MACHINES OF HEADINGS NOS. 8456 TO 8465, 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	1 %
	Note: Refer to additional note No 17 of this chapter	
8466. 20 .00	- Work holders	1 %
8466. 30 .00	- Dividing heads and other special attachments for machine-tools	1 %
	- Other:	
8466. 91 .00	- - For machines of heading No. 8464	1 %
8466. 92 .00	- - For machines of heading No. 8465	1 %
8466. 93 .00	- - For machines of headings Nos. 84.56 to 84.61	1 %
8466. 94 .00	- - For machines of heading No. 84.62 or 84.63	1 %

84.67 TOOLS FOR WORKING IN THE HAND, PNEUMATIC,
HYDRAULIC OR WITH SELF CONTAINED NON-ELECTRIC
MOTOR

- Pneumatic :

8467. 11 .00	- - Rotary type (including combined rotary-percussion)	5 %
8467. 19 .00	- - Other	7 %
	- With self-contained electric motor:	
8467. 21 .00	- - Drills of all kinds	7 %
8467. 22 .00	- - Saws	7 %
8467. 29 .00	- - Other	7 %
	- Other tools :	
8467. 81 .00	- - Chain saws	7 %
8467. 89 .00	- - Other	7 %
	- Parts :	
8467. 91 .00	- - Of chain saws	7 %
8467. 92 .00	- - Of pneumatic tools	7 %
8467. 99 .00	- - Other	7 %

84.68 MACHINERY AND APPARATUS FOR SOLDERING, BRAZING
OR WELDING, WHETHER OR NOT CAPABLE OF CUTTING,
OTHER THAN THOSE OF HEADING NO. 8515;
GAS-OPERATED SURFACE TEMPERING MACHINES AND
APPLIANCES

8468. 10 .00	- Hand-held blow pipes	1 %
8468. 20 .00	- Other gas-operated machinery and apparatus	1 %
8468. 80 .00	- Other machinery and apparatus	1 %
8468. 90 .00	- Parts	1 %

84.69 TYPEWRITERS OTHER THAN PRINTERS OF HEADING 10 %
NO.84.43;WORD-PROCESSING MACHINES

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 Note: Refer to additional note No 18 of this chapter - Other electronic calculating machines :	10 %
8470. 21 .00	- - Incorporating a printing device	10 %
8470. 29 .00	- - Other	10 %
8470. 30 .00	- Other calculating machines	10 %
8470. 50 .00	- Cash registers	10 %
8470. 90 .00	- Other	10 %

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 - Other automatic data processing machines :	1 %
8471. 41 .00	- -Comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined	1 %
8471. 49 .00	- - Other, presented in the form of systems	1 %
8471. 50 .00	- Processing units other than those of subheading 8471.41 and 8471.49, whether or not containing in the same housing one or two of the following types of units: storage units, input units, output units	1 %

8471. 60 .00	- Input or output units, whether or not containing storage units in the same housing Note: Refer to additional note No 19 of this chapter	1 %
8471. 70 .00	- Storage units Note: Refer to additional note No 19 of this chapter	1 %
8471. 80 .00	- Other units of automatic data processing machines	1 %
8471. 90 .00	- Other	1 %

84.72 OTHER OFFICE MACHINES (FOR EXAMPLE, HECTOGRAPH OR STENCIL DUPLICATING MACHINES, ADDRESSING MACHINES, AUTOMATIC BANKNOTE DISPENSERS, COINSORTING MACHINES, COIN-COUNTING OR COINWRAPPING MACHINES, PENCIL-SHARPENING MACHINES, PERFORATING OR STAPLING MACHINES)

8472. 10 .00	- Duplicating machines	15 %
8472. 30 .00	- Machines for sorting or folding mail or for inserting mail in envelopes or bands, machines for opening, closing or sealing mail and machines for affixing or canceling postage stamps	15 %
8472. 90 .00	- Other	15 %

84.73 PARTS AND ACCESSORIES (OTHER THAN COVERS, CARRYING CASES AND THE LIKE) SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH MACHINES OF HEADINGS NOS. 8469 TO 8472

8473. 10 .00	- Parts and accessories of the machines of heading No. 8469 - Parts and accessories of the machines of heading No. 84.70 :	1 %
8473. 21 .00	- - Of the electronic calculating machines of sub- heading No. 8470.10, 8470.21 or 8470.29	1 %
8473. 29 .00	- - Other	1 %
8473. 30 .00	- Parts and accessories of the machines of heading No. 8471	1 %
8473. 40 .00	- Parts and accessories of the machines of heading No. 8472	1 %
8473. 50 .00	- Parts and accessories equally suitable for use with machines of two or more of the headings Nos. 8469 to 8472 Note: Refer to additional note No 21 of this chapter	1 %

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 MOLDING SOLID MINERAL FUELS, CERAMIC PASTE, UNHARDENED CEMENTS, PLASTERING MATERIALS OR OTHER MINERAL PRODUCTS IN POWDER OR PASTE FORM; MACHINES FOR FORMING FOUNDRY MOLDS OF SAND	
8474. 10 .00	- Sorting, screening, separating or washing machines	1 %
8474. 20 .00	- Crushing or grinding machines	1 %
	- Mixing or kneading machines :	
8474. 31 .00	- - Concrete or mortar mixers	1 %
8474. 32 .00	- - Machines for mixing mineral substances with bitumen	1 %
8474. 80 .00	- Other machinery	1 %
8474. 90 .00	- Parts	1 %
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	1 %
	- Machines for manufacturing or hot working glass or glassware :	
8475. 21 .00	- - Machines for making optical fibers and preforms thereof	1 %
8475. 29 .00	- - Other	1 %
8475. 90 .00	- Parts	1 %
84.76	AUTOMATIC GOODS-VENDING MACHINES (FOR EXAMPLE, POSTAGE STAMP, CIGARETTE, FOOD OR BEVERAGE MACHINES), INCLUDING MONEY-CHANGING MACHINES	
	- Automatic beverage-vending machines :	
8476. 11 .00	- - Incorporating heating or refrigerating devices	5 %

8476. 19 .00	- - Other	5 %
	- Other machines :	
8476. 81 .00	- - Incorporating heating or refrigerating devices	5 %
8476. 89 .00	- - Other	5 %
8476. 90 .00	- Parts	5 %

84.77 MACHINERY FOR WORKING RUBBER OR PLASTICS OR
FOR THE MANU- FACTURE OF PRODUCTS FROM THESE
MATERIALS, NOT SPECIFIED OR INCLUDED ELSEWHERE IN
THIS CHAPTER

8477. 10 .00	- Injection-moulding machines	1 %
8477. 20 .00	- Extruders	1 %
8477. 30 .00	- Blow moulding machines	1 %
8477. 40 .00	- Vacuum moulding machines and other thermoforming machines	1 %
	- Other machinery for moulding or otherwise forming :	
8477. 51 .00	- - For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes	1 %
8477. 59 .00	- - Other	1 %
8477. 80 .00	- Other machinery	1 %
8477. 90 .00	- Parts	1 %

84.78 MACHINERY FOR PREPARING OR MAKING UP TOBACCO,
NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER

8478. 10 .00	- Machinery	1 %
8478. 90 .00	- Parts	1 %

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	1 %
8479. 20 .00	- Machinery for the extraction or preparation of animal or fixed vegetable fats or oils	1 %
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	1 %
8479. 40 .00	- Rope or cable-making machines	1 %
8479. 50 .00	- Industrial robots, not elsewhere specified or included	1 %
8479. 60 .00	- Evaporative air coolers	1 %
	- Other machines and mechanical appliances :	
8479. 81 .00	- - For treating metal, including electric wire coil-winders	1 %
8479. 82 .00	- - Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines	1 %
	- - Other:	
8479. 89 .10	- - - Electroanalysis system ,prosses,automotive relay assembly line, sealing machines,electromagnatic jolters or with motor ,and other machinery used in one or more of industerries of this chapter Note: Refer to additional note No 22 of this chapter	1 %
8479. 89 .20	- - - Machines for manufacturing soap ,baskets,mats,brushes dipping of matchsticks,coating with light sensetive emulsifiers ultra-sonic metal cleaning machines or for coating ink cartridge with gelatine.& vaccume calmers	1 %
8479. 89 .90	- - - Other	10 %
8479. 90 .00	- Parts	5 %
	Note: Refer to additional note No 21 of this chapter	

84.80	MOLDING BOXES FOR METAL FOUNDRY; MOULD BASES; MOLDING PATTERNS; MOLDS FOR METAL (OTHER THAN INGOT MOLDS), METAL CARBIDES, GLASS, MINERAL MATERIALS, RUBBER OR PLASTICS	
8480. 10 .00	- Molding boxes for metal foundry	1 %
8480. 20 .00	- Mould bases	1 %
8480. 30 .00	- Moulding patterns	5 %
	- Moulds for metal or metal carbides :	
8480. 41 .00	- - Injection or compression types	1 %
8480. 49 .00	- - Other	1 %
8480. 50 .00	- Molds for glass	1 %
8480. 60 .00	- Molds for mineral materials	1 %
	- Moulds for rubber or plastics :	
8480. 71 .00	- - Injection or compression types	1 %
8480. 79 .00	- - Other	1 %

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	1 %
8481. 20 .00	- Valves for oleohydraulic or pneumatic transmissions	1 %
8481. 30 .00	- Check valves	1 %
8481. 40 .00	- Safety or relief valves	1 %
	- Other appliances :	
8481. 80 .10	- - - Spraying heads for spry botteles except those of aerfume and cosmetics of heading No 9616	1 %
8481. 80 .20	- - - For industrial use	1 %
8481. 80 .90	- - - Other	20 %
8481. 90 .00	- Parts :	15 %

84.82

BALL OR ROLLER BEARINGS:

8482. 10 .00	- Ball bearings	5 %
8482. 20 .00	- Tapered roller bearings, including cone and tapered roller assemblies	5 %
8482. 30 .00	- Spherical roller bearings	5 %
8482. 40 .00	- Needle roller bearings	5 %
8482. 50 .00	- Other cylindrical roller bearings	5 %
8482. 80 .00	- Other, including combined ball/roller bearings	5 %
	- Parts :	
8482. 91 .00	- - Balls, needles and rollers	5 %
8482. 99 .00	- - Other	5 %

84.83

TRANSMISSION SHAFTS (INCLUDING CAM SHAFTS AND CRANK SHAFTS) AND CRANKS, BEARING HOUSINGS AND PLAIN SHAFT BEARINGS; GEARS AND GEARING; BALL SCREWS; GEAR BOXES AND OTHER SPEED CHANGERS, INCLUDING TORQUE CONVERTERS; FLYWHEELS AND PULLEYS, INCLUDING PULLEY BLOCKS; CLUTCHES AND SHAFT COUPLINGS (INCLUDING UNIVERSAL JOINTS)

	- Transmission shafts (including cam shafts and crank shafts) and cranks:	
8483. 10 .10	- - - For machinery of duty rate 1 %	1 %
8483. 10 .90	- - - Others,including those of cars and motorcycles engines	5 %
	- Bearing housings, incorporating ball or roller bearings	
8483. 20 .10	- - - For machinery of duty rate 1 %	1 %
8483. 20 .90	- - - Others,including those of cars and motorcycles engine	5 %
	- Bearing housings, not incorporating ball or roller bearings; plain shaft bearings	
:		
8483. 30 .10	- - - subject to duty rate 1 %	1 %
8483. 30 .90	- - - - Others,including those of cars and motorcycles engine	5 %
	- 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 machinery of duty rate 1 %	1 %
8483. 40 .90	- - - Others,including those of cars and motorcycles engine	5 %
	- Flywheels and pulleys, including pulley blocks :	

8483. 50 .10	- - - For machinery of duty rate 1 %	1 %
8483. 50 .90	- - - Others,including those of cars and motorcycles engine	5 %
	- Clutches and shaft couplings (including universal joints) :	
8483. 60 .10	- - - For machinery of duty rate 1 %	1 %
8483. 60 .90	- - - Others,including those of cars and motorcycles engine	5 %
	- Toothed wheels, chain sprockets and other transmission elements presented separately ; parts :	
8483. 90 .10	- - - For machinery of duty rate 1 %	1 %
8483. 90 .90	- - - - Others,including those of cars and motorcycles engine	5 %

84.84 GASKETS AND SIMILAR JOINTS OF METAL SHEETING COMBINED WITH OTHER MATERIAL OR 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	5 %
8484. 20 .00	- Mechanical seals	5 %
8484. 90 .00	- Other	5 %

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	10 %
	- Machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits	
8486. 20 .10 - - -	Designed for dry-etching patterns on semiconductor	1 %
8486. 20 .20 - - -	Ion implanters for doping semiconductor materials	1 %

8486. 20 .30	- - - Apparatus for the projection or drawing of circuit patterns on sensitised semiconductor materials	15 %
8486. 20 .90	- - - Other	10 %
	- Machines and apparatus for the manufacture of flat panel displays:	
8486. 30 .10	- - - Apparatus for the projection or drawing of circuit patterns on sensitised semiconductor materials	15 %
8486. 30 .90	- - - Other	10 %
	- Machines and apparatus specified in Note 9 (C) to this Chapter	
8486. 40 .10	- - - Other lifting handling loading or unloading machinery not elsewhere specified or included	5 %
8486. 40 .20	- - - Apparatus for the projection or drawing of circuit patterns on sensitised semiconductor materials	15 %
8486. 40 .90	- - - Other	10 %
	- Parts and accessories	
8486. 90 .10	- - - Tool holders and self-opening die heats	1 %
8486. 90 .20	- - - Work holders	1 %
8486. 90 .30	- - - Dividing heads and other special attachment for machine-tools	1 %
8486. 90 .40	- - - Other for machines and apparatus under heading of duty 1 %	1 %
8486. 90 .50	- - - Other for machines and apparatus under heading of duty 5 %	5 %
8486. 90 .60	- - - Other for machines and apparatus under heading of duty 10 %	10 %
8486. 90 .90	- - - Other	15 %
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 thereof	1 %
8487. 90 .00	- Other	5 %

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 E²PROM") in the form of integrated circuits mounted on a printed circuit board. They may include a controller in the form of an integrated circuit and discrete passive components, such as capacitors and resistors;
- (b) The term "smart cards" means cards which have embedded in them one or more electronic integrated circuits (a microprocessor, random access memory (RAM) or read-only memory (ROM)) in the form of chips. These cards may contain contacts, a magnetic stripe or an embedded antenna but do not contain any other active or passive circuit elements.

5. For the purposes of heading 85.34 "printed circuits" are circuits obtained by forming on an insulating base, by any printing process (for example, embossing, plating-up, etching) or by the "film circuit" technique, conductor elements, contacts or other printed components (for example, inductances, resistors, capacitors) alone or interconnected according to a pre-established pattern, other than elements which can produce, rectify, modulate or amplify an electrical signal (for example, semiconductor elements).

The expression "printed circuits" does not cover circuits combined with elements other than those obtained during the printing process, nor does it cover individual, discrete resistors, capacitors or inductances. Printed circuits may, however, be fitted with non-printed connecting elements.

Thin- or thick-film circuits comprising passive and active elements obtained during the same technological process are to be classified in heading 85.42.

6. For the 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 covers only cassette-players with built-in amplifier, without built-in loudspeaker, capable of operating without an external source of electric power and the dimensions of which do not exceed 170 mm x 100 mm x 45 mm

85.01		ELECTRIC MOTORS AND GENERATORS (EXCLUDING GENERATING SETS).	
8501. 10 .00	-	Motors of an output not exceeding 37.5 W	1 %
8501. 20 .00	-	Universal AC/DC motors of an output exceeding 37.5 W	1 %
	-	Other DC motors; DC generators :	
8501. 31 .00	--	Of an output not exceeding 750 W	1 %
8501. 32 .00	- -	Of an output exceeding 750 W but not exceeding 75 kW	1 %
8501. 33 .00	- -	Of an output exceeding 75 kW but not exceeding 375 kW	1 %
8501. 34 .00	- -	Of an output exceeding 375 kW	1 %
8501. 40 .00	-	Other AC motors, single-phase	1 %
	-	Other AC motors, multi-phase :	
8501. 51 .00	- -	Of an output not exceeding 750 W	1 %
8501. 52 .00	- -	Of an output exceeding 750 W but not exceeding 75 kW	1 %
8501. 53 .00	- -	Of an output exceeding 75 kW	1 %
		Note: Refer to additional note No 3 of this chapter	
	-	AC generators (alternators) :	
8501. 61 .00	- -	Of an output not exceeding 75 KVA	1 %
8501. 62 .00	- -	Of an output exceeding 75 KVA but not exceeding 375 KVA	1 %
8501. 63 .00	- -	Of an output exceeding 375 KVA but not exceeding 750 KVA	1 %
8501. 64 .00	- -	Of an output exceeding 750 KVA	1 %

85.02 ELECTRIC GENERATING SETS AND ROTARY CONVERTERS.

	-	Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines) :	
8502. 11 .00	- -	Of an output not exceeding 75 KVA	1 %
8502. 12 .00	- -	Of an output exceeding 75 KVA but not exceeding 375 KVA	1 %
8502. 13 .00	- -	Of an output exceeding 375 KVA	1 %
8502. 20 .00	-	Generating sets with spark-ignition internal combustion piston engines	1 %
	-	Other generating sets :	
8502. 31 .00	- -	Wind powered	1 %
8502. 39 .00	- -	Other	1 %
8502. 40 .00	-	Electric rotary converters	1 %
		Note: Refer to additional note No 8 of this chapter	

85.03	PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE MACHINES OF HEADING NO. 8501 OR 8502	1 %
85.04	ELECTRICAL TRANSFORMERS, STATIC CONVERTERS (FOR EXAMPLE, RECTIFIERS) AND INDUCTORS	
8504. 10 .00	- Ballasts for discharge lamps or tubes	5 %
	- Liquid dielectric transformers :	
8504. 21 .00	-- Having a power handling capacity not exceeding 650 kVA	1 %
8504. 22 .00	-- Having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA	1 %
8504. 23 .00	-- Having a power handling capacity exceeding 10,000 kVA	1 %
	- Other transformers :	
8504. 31 .00	-- Having a power handling capacity not exceeding 1 kVA	1 %
8504. 32 .00	-- Having a power handling capacity exceeding 1 kVA but not exceeding 16	1 %
8504. 33 .00	-- Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA	1 %
8504. 34 .00	-- Having a power handling capacity exceeding 500 kVA	1 %
8504. 40 .00	- Static converters	1 %
8504. 50 .00	- Other inductors	1 %
8504. 90 .00	- Parts	1 %
85.05	ELECTRO-MAGNETS; PERMANENT MAGNETS AND ARTICLES INTENDED TO BECOME PERMANENT MAGNETS AFTER MAGNETIZATION; ELECTROMAGNETIC OR PERMANENT MAGNET CHUCKS, CLAMPS AND SIMILAR HOLDING DEVICES; ELECTRO-MAGNETIC COUPLINGS, CLUTCHES AND BRAKES; ELECTROMAGNETIC LIFTING HEADS	
	- Permanent magnets and articles intended to become permanent magnets after magnetisation :	
8505. 11 .00	-- Of metal	1 %
8505. 19 .00	-- Other	1 %
8505. 20 .00	- Electro-magnetic couplings, clutches and brakes	5 %
8505. 90 .00	- Other, including parts	1 %

85.06	PRIMARY CELLS AND PRIMARY BATTERIES:		
8506. 10 .00	-	Manganese dioxide	30 %
8506. 30 .00	-	Mercuric oxide	30 %
8506. 40 .00	-	Silver oxide	30 %
8506. 50 .00	-	Lithium	30 %
8506. 60 .00	-	Air-zinc	30 %
8506. 80 .00	-	Other	30 %
8506. 90 .00	-	Parts	5 %

85.07	ELECTRIC ACCUMULATORS, INCLUDING SEPARATORS THERFOR, WHETHER OR NOT RECTANGULAR (INCLUDING SQUARE):		
	-	Lead-acid, of a kind used for starting piston engines	
8507. 10 .10	- - -	Imported by athorzed cars-assembling companies	5 %
8507. 10 .90	- - -	Other	30 %
	-	Other lead-acid accumulators	
8507. 20 .10	---	Imported by athorzed cars-assembling companies	5 %
8507. 20 .90	---	Other	30 %
	-	Nickel-cadmium	
8507. 30 .10	-	Imported by outhorized cars-assembling companies	5 %
8507. 30 .90	-	Other	30 %
8507. 40 .00	-	Nickel-iron	30 %
8507. 80 .00	-	Other accumulators	30 %
8507. 90 .00	-	Parts	5 %

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	50 %
	- -	Other:	
8508. 19 .10	- - -	Of the kind used industrial facilities	1 %
8508. 19 .90	---	Other	50 %
	-	Other vacuum cleaners:	
8508. 60 .10	- - -	Of the kind used industrial facilities	10 %
8508. 60 .90	- - -	Other	50 %
8508. 70 .00	-	Parts:	10 %

8508. 70 .10	- - -	Of the kind used industrial facilities	5 %
8508. 70 .90	- - -	Other	10 %

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	50 %
8509. 80 .00	-	Other appliances	50 %
8509. 90 .00	-	Parts	5 %

85.10 SHAVERS, HAIR-CLIPPERS AND HAIR-REMOVING APPLIANCES, WITH SELF-CONTAINED ELECTRIC MOTOR

8510. 10 .00	-	Shavers	50 %
8510. 20 .00	-	Hair clippers	50 %
8510. 30 .00	-	Hair-removing appliances	50 %
8510. 90 .00	-	Parts	10 %

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	5 %
8511. 20 .00	-	Ignition magnetos; magneto-dynamos; magnetic flywheels	5 %
8511. 30 .00	-	Distributors; ignition coils	5 %
8511. 40 .00	-	Starter motors and dual purpose starter-generators	5 %
8511. 50 .00	-	Other generators	5 %
8511. 80 .00	-	Other equipment	5 %
8511. 90 .00	-	Parts	3 %

85.12 ELECTRICAL LIGHTING OR SIGNALLING EQUIPMENT (EXCLUDING ARTICLES OF HEADING NO. 8539), WINDSCREEN WIPERS, DEFROSTERS, AND DEMISTERS, OF A KIND USED FOR CYCLES OR MOTOR VEHICLES			
8512. 10 .00	-	Lighting or visual signalling equipment of a kind used on bicycles	20 %
	-	Other lighting or visual signalling equipment	
8512. 20 .10	- - -	Imported by authorized cars-assembling companies	5 %
8512. 20 .90	- - -	Other	20 %
	-	Sound signalling equipment	
8512. 30 .10	- - -	Imported by authorized cars-assembling companies	5 %
8512. 30 .90	- - -	Other	20 %
	-	Windscreen wipers, defrosters and demisters	
8512. 40 .10	- - -	Imported by authorized cars-assembling companies	5 %
8512. 40 .90	- - -	Other	20 %
	-	Parts	
8512. 90 .10	- - -	Imported by authorized cars-assembling companies	5 %
8512. 90 .90	- - -	Other	20 %
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 NO. 8512			
8513. 10 .00	-	Lamps	30 %
8513. 90 .00	-	Parts	20 %
85.14 INDUSTRIAL OR LABORATORY ELECTRIC (INCLUDING INDUCTION OR DIELECTRIC) FURNACES AND OVENS; OTHER INDUSTRIAL OR LABORATORY INDUCTION OR DIELECTRIC HEATING EQUIPMENT			
8514. 10 .00	-	Resistance heated furnaces and ovens	1 %
8514. 20 .00	-	Furnaces and ovens functioning by induction or dielectric loss	1 %
8514. 30 .00	-	Other furnaces and ovens	1 %

8514. 40 .00	-	Other equipment for the heat treatment of materials by induction or dielectric loss	1 %
8514. 90 .00	-	Parts	1 %

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	5 %
8515. 19 .00	- -	Other	1 %
	-	Machines and apparatus for resistance welding of metal :	
8515. 21 .00	- -	Fully or partly automatic	1 %
8515. 29 .00	- -	Other	1 %
	-	Machines and apparatus for arc (including plasma arc) welding of metals :	
8515. 31 .00	- -	Fully or partly automatic	1 %
8515. 39 .00	- -	Other	1 %
8515. 80 .00	-	Other machines and apparatus	1 %
8515. 90 .00	-	Parts	1 %

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
NO. 8545

8516. 10 .00	-	Electric instantaneous or storage water heaters and immersion heaters	40 %
	-	Electric space heating apparatus and electric soil heating apparatus :	
8516. 21 .00	- -	Storage heating radiators	40 %

8516. 29 .00	- -	Other	40 %
	-	Electro-thermic hair-dressing or hand-drying apparatus :	
8516. 31 .00	- -	Hair dryers	40 %
8516. 32 .00	- -	Other hair-dressing apparatus	40 %
8516. 33 .00	- -	Hand-drying apparatus	40 %
8516. 40 .00	-	Electric smoothing irons	40 %
8516. 50 .00	-	Microwave ovens	40 %
8516. 60 .00	-	Other ovens; cookers, cooking plates, boiling rings, grillers and roasters	40 %
	-	Other electro-thermic appliances :	
8516. 71 .00	- -	Coffee or tea-makers	40 %
8516. 72 .00	- -	Toasters	40 %
8516. 79 .00	- -	Other	40 %
8516. 80 .00	-	Electric heating resistors	1 %
8516. 90 .00	-	Parts	1 %

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	30 %
	- -	Telephones for cellular networks or for other wireless networks:	
8517. 12 .10	- - -	Mobil phones	10 %
8517. 12 .90	- - -	Other	50 %
	- -	Other:	
8517. 18 .10	- - -	Line telephone sets	30 %

8517. 18 .20	- - -	Vedio phone	30 %
	-	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) :	
	- -	Base stations	
8517. 61 .10	- - -	Transmission apparatus	1 %
8517. 61 .20	- - -	Transmission apparatus combined with reception apparatus	5 %
8517. 61 .30	- - -	Other apparatus,for corrier-currentline system or digital line systems	10 %
	- -	Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus	
8517. 62 .10	- - -	Automatic data processing machines:(multiplexers)which allows sending digital or analogic signals simulttaneously in a way allowing the merging of voice,image and other data	1 %
8517. 62 .20	- - -	Telephone or telegraphic switching apparatus	10 %
8517. 62 .90	- - -	Other	30 %
8517. 69 .00	- -	Other	30 %
	-	Parts:	
8517. 70 .10	- - -	Of duty rate 1 %	1 %
8517. 70 .20	- - -	Of duty rate 5 %	5 %
8517. 70 .30	- - -	Of duty rate 10 %	10 %
8517. 70 .40	- - -	Of duty rate 30 %	30 %
8517. 70 .50	- - -	Of duty rate 50 %	50 %

**85.18 MICROPHONES AND STANDS THEREFOR;
LOUDSPEAKERS, WHETHER OR NOT MOUNTED IN THEIR
ENCLOSURES; HEADPHONES, EARPHONES AND
COMBINED MICROPHONE/SPEAKER SETS; AUDIOFREQUENCY
ELECTRIC AMPLIFIERS; ELECTRIC SOUND
AMPLIFIER SETS**

8518. 10 .00	-	Microphones and stands therefor	20 %
	-	Loudspeakers, whether or not mounted in their enclosures :	
	- -	Single loudspeakers, mounted in their enclosures	
8518. 21 .10	- - -	Requiriments for companes liecened for manufacturing of electronics and tv apparatus	1 %
8518. 21 .90	- - -	Other	20 %
8518. 22 .00	- -	Multiple loudspeakers, mounted in the same enclosure	20 %
8518. 29 .00	- -	Other	20 %

8518. 30 .00	-	Headphones, earphones and combined microphone speaker and sets consisting of one microphone and one or more loudspeakers	20 %
		Note: refer to additional note no 3 of this chapter,Amendent of the system 2002	
8518. 40 .00	-	Audio-frequency electric amplifiers	20 %
		Note: Refer to additional note No 11 of this chapter	
8518. 50 .00	-	Electric sound amplifier sets	20 %
8518. 90 .00	-	Parts	5 %

85.19 Sound recording or reproducing apparatus.

	-	Apparatus operated by coins, banknotes, bank cards, tokens or by other means of payment	
8519. 20 .10	- - -	Record players	20 %
8519. 20 .90	- - -	Other	30 %
8519. 30 .00	-	Turntables (record-decks):	30 %
8519. 50 .00	-	Telephone answering machines	30 %
	-	Other apparatus :	
	- -	Using magnetic, optical or semiconductor media	
8519. 81 .10	- - -	Movie recording equipment operating by the photo electrical method for the movie industry	1 %
8519. 81 .20	- - -	Dictating machines	20 %
8519. 81 .30	- -	Other	30 %
8519. 89 .10	- - -	Movie recording equipment operating by the photo electrical method for the movie industry	1 %
8519. 89 .20	-	Dictating machines	20 %
8519. 89 .90	-	Other	30 %

85.21 Video recording or reproducing apparatus, whether or not incorporating a video tuner.

8521. 10 .00	-	Magnetic tape-type	30 %
8521. 90 .00	-	Other	30 %

85.22 PARTS AND ACCESSORIES SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE APPARATUS OF HEADINGS NOS. 8519 TO 8521

8522. 10 .00	-	Pick-up cartridges	10 %
8522. 90 .00	-	Other	10 %

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 :	
8523. 21 .00	- -	Cards incorporating a magnetic stripe	30 %
	- -	Other:	
8523. 29 .10	- - -	Unrecorded(black)magnetic tapes for cassette industry	15 %
8523. 29 .90	- - -	Other	30 %
8523. 40 .00	-	Optical media	30 %
	-	Semiconductor media :	
8523. 51 .00	- -	Solid-state non-volatile storage devices	30 %
8523. 52 .00	- -	"Smart cards"	1 %
	- -	Other:	
8523. 59 .10	- - -	Cards	5 %
8523. 59 .90	- - -	Other	30 %
8523. 80 .00	-	Other	30 %

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	1 %
8525. 60 .00	-	Transmission apparatus incorporating reception apparatus	5 %
8525. 80 .00	-	Television cameras, digital cameras and video camera recorders	30 %

85.26	RADAR APPARATUS, RADIO NAVIGATIONAL AID APPARATUS AND RADIO REMOTE CONTROL APPARATUS		
8526. 10 .00	-	Radar apparatus	1 %
	-	Other:	
8526. 91 .00	- -	Radio navigational aid apparatus	1 %
8526. 92 .00	- -	Radio remote control apparatus	1 %

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	30 %
8527. 13 .00	- -	Other apparatus combined with sound recording or reproducing apparatus	30 %
8527. 19 .00	- -	Other	40 %
	-	Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles :	
	- -	Combined with sound recording or reproducing apparatus	
8527. 21 .10	- - -	Imported by companies licenced to manufacturing and assembling cars	5 %
8527. 21 .90	- - -	Other	30 %
	- -	Other :	
8527. 29 .10	- - -	Imported by companies licenced to manufacturing and assembling cars	5 %
8527. 29 .90	- - -	Other	30 %
8527. 90 .00	-	Other :	50 %
8527. 91 .00	- -	Combined with sound recording or reproducing apparatus	40 %
8527. 92 .00	- -	Not combined with sound recording or reproducing apparatus but combined with a clock	40 %
8527. 99 .00	- -	Other	40 %

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	1 %
8528. 49 .00	- -	Other	50 %
	-	Video monitors :	
		Note: Refer to additional note No 5 of this chapter	
8528. 51 .00	- -	Of a kind solely or principally used in an automatic data processing system of heading 84.71	1 %
8528. 59 .00	- -	Other	50 %
	-	Projectors :	
8528. 61 .00	- -	Of a kind solely or principally used in an automatic data processing system of heading 84.71	1 %
8528. 69 .00	- -	Other	50 %
	-	Reception apparatus for television, whether or not incorporating radiobroadcast receivers or sound or video recording or reproducing apparatus :	
8528. 71 .00	- -	Not designed to incorporate a video display or screen	20 %
8528. 72 .00	- -	Other, colour	20 %
8528. 73 .00	- -	Other, black and white or other monochrome	50 %

85.29 PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE APPARATUS OF HEADINGS NOS. 8525 TO 8528

	-	Aerials and aerial reflectors of all kinds; parts suitable for use therewith	
8529. 10 .10	- - -	Imported by companies licenced to manufacturing electronics and tv. Apparatus	10 %
8529. 10 .90	- - -	Other	50 %
	-	Other:	
8529. 90 .10	- - -	Imported by companies licenced to manufacturing electronics and tv. Apparatus	1 %
8529. 90 .90	- - -	Other	10 %

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 NO 8608)

8530. 10 .00	-	Equipment for railways or tramways	1 %
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8530. 80 .00	-	Other equipment	1 %
8530. 90 .00	-	Parts	1 %
85.31		ELECTRIC SOUND OR VISUAL SIGNALLING APPARATUS (FOR EXAMPLE, BELLS, SIRENS, INDICATOR PANELS, BURGLAR OR FIRE ALARMS), OTHER THAN THOSE OF HEADING NO. 8512 OR 8530	
8531. 10 .00	-	Burglar or fire alarms and similar apparatus	10 %
8531. 20 .00	-	Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED)	5 %
8531. 80 .00	-	Other apparatus	5 %
8531. 90 .00	-	Parts	3 %
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)	1 %
	-	Other fixed capacitors :	
8532. 21 .00	- -	Tantalum	1 %
8532. 22 .00	- -	Aluminium electrolytic	1 %
8532. 23 .00	- -	Ceramic dielectric, single layer	1 %
8532. 24 .00	- -	Ceramic dielectric, multilayer	1 %
8532. 25 .00	- -	Dielectric of paper or plastics	1 %
8532. 29 .00	- -	Other	1 %
8532. 30 .00	-	Variable or adjustable (pre-set) capacitors	1 %
8532. 90 .00	-	Parts	1 %
85.33		ELECTRICAL RESISTORS (INCLUDING RHEOSTATS AND POTENTIOMETERS), OTHER THAN HEATING RESISTORS	
8533. 10 .00	-	Fixed carbon resistors, composition or film types	1 %
	-	Other fixed resistors :	
8533. 21 .00	- -	For a power handling capacity not exceeding 20 W	1 %
8533. 29 .00	- -	Other	1 %
	-	Wirewound variable resistors, including rheostats and potentiometers :	
8533. 31 .00	- -	For a power handling capacity not exceeding 20 W	1 %
8533. 39 .00	- -	Other	1 %

8533. 40 .00	-	Other variable resistors, including rheostats and potentiometers	1 %
8533. 90 .00	-	Parts	1 %
85.34		PRINTED CIRCUITS	1 %
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	1 %
	-	Automatic circuit breakers :	
8535. 21 .00	- -	For a voltage of less than 72.5 kV	1 %
8535. 29 .00	- -	Other	1 %
8535. 30 .00	-	Isolating switches and make-and-break switches	1 %
8535. 40 .00	-	Lightning arresters, voltage limiters and surge suppressors	1 %
8535. 90 .00	-	Other	1 %
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	1 %
8536. 20 .00	-	Automatic circuit breakers	3 %
8536. 30 .00	-	Other apparatus for protecting electrical circuits	1 %
	-	Relays :	
8536. 41 .00	- -	For a voltage not exceeding 60 V	1 %
8536. 49 .00	- -	Other	1 %
	-	Other switches	
8536. 50 .10	- - -	Thermo-electric switches (starter)	5 %
	- - -	Other:	
8536. 50 .91	- - - -	Imported by companies licenced to manufacturing electronics and tv. Apparatus!	1 %

8536. 50 .99	- - - -	Other	5 %
	-	Lamp-holders, plugs and sockets :	
	- -	Lamp-holders :	
		Note: Refer to additional note No 6 of this chapter	
8536. 61 .10	- - -	Imported by companies licenced to manufacturing electronics and tv. Apparatus	1 %
8536. 61 .90	- - -	Other	5 %
8536. 69 .00	- -	Other	15 %
	-	Connectors for optical fibres, optical fibre bundles or cables:	
8536. 70 .10	- - -	Of cast, moulder, stamped or forged copper, but not further worked	30 %
8536. 70 .90	- - -	Other	50 %
	-	Other apparatus	
8536. 90 .10	- - -	Imported by companies licenced to manufacturing electronics and tv. Apparatus	1 %
8536. 90 .90	- - -	Other	7 %

85.37 BOARDS, PANELS, CONSOLES, DESKS, CABINETS AND
OTHER BASES, EQUIPPED WITH TWO OR MORE
APPARATUS OF HEADING NO. 8535 OR 8536, 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 NO. 8517

	-	For a voltage not exceeding 1,000 V	
8537. 10 .10	- - -	Imported by companies licenced to manufacturing electronics and tv. Apparatus	1 %
8537. 10 .90	- - -	Other	5 %
8537. 20 .00	-	For a voltage exceeding 1,000 V	1 %

85.38 PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY
WITH THE APPARATUS OF HEADING NO. 8535, 8536 OR
8537:

8538. 10 .00	-	Boards, panels, consoles, desks, cabinets and other bases for the goods of heading No. 8537, not equipped with their apparatus	5 %
8538. 90 .00	-	Other	5 %

85.39		ELECTRIC FILAMENT OR DISCHARGE LAMPS, INCLUDING SEALED BEAM LAMP UNITS AND ULTRA-VIOLET OR INFRARED LAMPS; ARC-LAMPS	
	-	Sealed beam lamp units	
		Note: Refer to additional note No 7 of this chapter	
8539. 10 .10	- - -	Used for manufacturing and assembling cars	5 %
8539. 10 .90	- - -	Other	30 %
	-	Other filament lamps, excluding ultra-violet or infra-red lamps :	
8539. 21 .00	- -	Tungsten halogen	5 %
8539. 22 .00	- -	Other, of a power not exceeding 200 W and for a voltage exceeding 100 V	5 %
8539. 29 .00	- -	Other	5 %
	-	Discharge lamps, other than ultra-violet lamps :	
8539. 31 .00	- -	Fluorescent, hot cathode	5 %
8539. 32 .00	- -	Mercury or sodium vapour lamps; metal halide lamps	5 %
8539. 39 .00	- -	Other	5 %
	-	Ultra-violet or infra-red lamps; arc-lamps :	
8539. 41 .00	- -	Arc-lamps	5 %
8539. 49 .00	- -	Other	5 %
8539. 90 .00	-	Parts	1 %
85.40		THERMIONIC, COLD CATHODE OR PHOTO-CATHODE VALVES AND TUBES (FOR EXAMPLE, VACUUM OR VAPOR 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	- -	Color	1 %
8540. 12 .00	- -	Black and white or other monochrome	1 %
8540. 20 .00	-	Television camera tubes; image converters and intensifiers; other photo-cathode tubes	1 %
8540. 40 .00	-	Data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4mm	1 %
8540. 50 .00	-	Data/graphic display tubes, black and white or other monochrome	1 %

8540. 60 .00	-	Other cathode-ray tubes	1 %
	-	Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, Carcinotrons), excluding grid-controlled tubes :	
8540. 71 .00	- -	Magnetrons	1 %
8540. 72 .00	- -	Klystrons	1 %
8540. 79 .00	- -	Other	1 %
	-	Other valves and tubes :	
8540. 81 .00	- -	Receiver or amplifier valves and tubes	1 %
8540. 89 .00	- -	Other	1 %
	-	Parts :	
8540. 91 .00	- -	Of cathode-ray tubes	1 %
8540. 99 .00	- -	Other	1 %

85.41 DIODES, TRANSISTORS AND SIMILAR SEMICONDUCTOR DEVICES; PHOTSENSITIVE SEMICONDUCTOR DEVICES, INCLUDING PHOTO-VOLTAIC 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	1 %
	-	Transistors, other than photosensitive transistors :	
8541. 21 .00	- -	With a dissipation rate of less than 1 W	1 %
8541. 29 .00	- -	Other	1 %
8541. 30 .00	-	Thyristors, diacs and triacs, other than photosensitive devices	1 %
8541. 40 .00	-	Photosensitive semiconductor devices, including photo-voltaic cells whether or not assembled in modules or made up into panels; light emitting diodes	1 %
8541. 50 .00	-	Other semiconductor devices	1 %
8541. 60 .00	-	Mounted piezo-electric crystals	1 %
8541. 90 .00	-	Parts	1 %

85.42 Electronic integrated circuits.

8542. 30 .00	-	Electronic integrated circuits :	1 %
8542. 31 .00	- -	Processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clock and timing circuits, or other circuits	1 %

8542. 32 .00	- -	Memories	1 %
8542. 33 .00	- -	Amplifiers	1 %
8542. 39 .00	- -	Other	1 %
8542. 90 .00	-	Parts	1 %

85.43 ELECTRICAL MACHINES AND APPARATUS, HAVING INDIVIDUAL FUNCTIONS, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER

8543. 10 .00	-	Particle accelerators :	1 %
8543. 20 .00	-	Signal generators	1 %
8543. 30 .00	-	Machines and apparatus for electroplating, electrolysis or electrophoresis	1 %
	-	Other machines and apparatus :	
8543. 80 .10	- - -	Infrared remote controls for trans electronic devices imported by companies licences to manufacturing electronics and TV	1 %
8543. 80 .90	- - -	Other	5 %
8543. 90 .00	-	Parts	1 %

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 FIBER CABLES, MADE UP OF INDIVIDUALLY SHEATHED FIBERS, WHETHER OR NOT ASSEMBLED WITH ELECTRIC CONDUCTORS OR FITTED WITH CONNECTORS

	-	Winding wire :	
8544. 11 .00	- -	Of copper	1 %
8544. 19 .00	- -	Other	1 %
8544. 20 .00	-	Co-axial cables and other co-axial electric conductors	10 %
	-	Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships	
8544. 30 .10	- - -	Imported by companies licenced to manufacturing and assembling cars	5 %
8544. 30 .90	- - -	Other	10 %
	-	Other electric conductors, for a voltage not exceeding 1,000 V :	

8544. 42 .00	- -	Fitted with connectors	10 %
8544. 49 .00	- -	Other	10 %
8544. 60 .00	-	Other electric conductors, for a voltage exceeding 1,000 V	10 %
8544. 70 .00	-	Optical fiber cables	10 %

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	5 %
8545. 19 .00	- -	Other	5 %
8545. 20 .00	-	Brushes	5 %
8545. 90 .00	-	Other	3 %

85.46 ELECTRICAL INSULATORS OF ANY MATERIAL

8546. 10 .00	-	Of glass	5 %
8546. 20 .00	-	Of ceramics	5 %
8546. 30 .00	-	Other	5 %

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 MOLDING SOLELY
FOR THE PURPOSES OF ASSEMBLY, OTHER THAN
INSULATORS OF HEADING NO. 8546; ELECTRICAL
CONDUIT TUBING AND JOINTS THEREFOR, OF BASE
METAL LINED WITH INSULATING MATERIAL

8547. 10 .00	-	Insulating fittings of ceramics	3 %
8547. 20 .00	-	Insulating fittings of plastics	3 %
8547. 90 .00	-	Other	7 %

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	50 %
8548. 90 .00	-	Other	5 %

SECTION XVII
VEHICLES, AIRCRAFT,
VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT

1. This Section does not cover articles of heading 95.01, 95.03 or 95.08, or bobsleighs, toboggans or the like of heading 95.06.
2. The expressions "parts" and "parts and accessories" do not apply to the following articles, whether or not they are identifiable as for the goods of this Section:
 - (a) Joints, washers or the like of any material (classified according to their constituent material or in heading 84.84) or other articles of vulcanised rubber other than hard rubber(heading 40.16);
 - (b) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
 - (c) Articles of Chapter 82 (tools);
 - (d) Articles of heading 83.06;
 - (e) Machines or apparatus of headings 84.01 to 84.79, or parts thereof; articles of heading 84.81 or 84.82 or, provided they constitute integral parts of engines or motors, articles of heading 84.83;
 - (f) Electrical machinery or equipment (Chapter 85);

- (g) Articles of Chapter 90;
 - (h) Articles of Chapter 91;
 - (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 are classified under the above provisions.

Hovertrain track fixtures and fittings are to be classified as railway track fixtures and fittings. And signalling, safety or traffic control equipment for hovertrain transport systems as signalling safety or traffic control equipment for railways.

CHAPTER 86

RAILWAY OR TRAMWAY LOCOMOTIVES, ROLLING-STOCK AND PARTS THEREOF;
RAILWAY OR TRAMWAY TRACK FIXTURES AND FITTINGS AND PARTS THEREOF;
MECHANICAL (INCLUDING ELECTRO-MECHANICAL)
TRAFFIC SIGNALLING EQUIPMENT OF ALL KINDS

NOTES

(1) This Chapter does not cover:

- (a) Railway or tramway sleepers of wood or of concrete, or concrete guide-track sections for hovertrains (heading 44.06 or 68.10);¹
- (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 I above, heading 86.08 applies, inter alia. To:
- (a) Assembled track, turntables, platform buffers, loading gauges:
 - (b) Semaphores, mechanical signal discs, level crossing control gear, signal and point controls. and other mechanical (including electro-mechanical) signalling, safety or traffic control equipment. whether or not fitted for electric lighting, for railways, Tramways, roads, inland waterways, facilities, port installations or airfields.

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	5 %
8601. 20 .00	- Powered by electric accumulators	5 %
86.02	OTHER RAIL LOCOMOTIVES; LOCOMOTIVE TENDERS	
8602. 10 .00	- Diesel-electric locomotives	5 %
8602. 90 .00	- Other	5 %
86.03	SELF-PROPELLED RAILWAY OR TRAMWAY COACHES, VANS AND TRUCKS, OTHER THAN THOSE OF HEADING NO.8604	
8603. 10 .00	- Powered from an external source of electricity	5 %
8603. 90 .00	- Other	5 %
86.04	RAILWAY OR TRAMWAY MAINTENANCE OR SERVICE VEHICLES, WHETHER OR NOT SELF-PROPELLED (FOR EXAMPLE, WORKSHOPS, CRANES, BALLAST TAMPERS, TRACKLINERS, TESTING COACHES AND TRACK INSPECTION VEHICLES)	5 %
86.05	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 NO. 8604)	10 %
86.06	Railway or tramway goods vans and wagons, not selfpropelled.	
8606. 10 .00	- Tank wagons and the like	10 %
8606. 30 .00	- Self-discharging vans and wagons, other than those of subheading 8606.10	10 %
	- Other:	

8606. 91 .00	- -	Covered and closed	10 %
8606. 92 .00	- -	Open, with non-removable sides of a height exceeding 60 cm	10 %
8606. 99 .00	- -	Other	10 %

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	5 %
8607. 12 .00	- -	Other bogies and bissel-bogies	5 %
8607. 19 .00	- -	Other, including parts	5 %
	-	Brakes and parts thereof :	
8607. 21 .00	- -	Air brakes and parts thereof	5 %
8607. 29 .00	- -	Other	5 %
8607. 30 .00	-	Hooks and other coupling devices, buffers and parts thereof	5 %
	-	Other:	
8607. 91 .00	- -	Of locomotives	5 %
8607. 99 .00	- -	Other	5 %

86.08 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

86.09 CONTAINERS (INCLUDING CONTAINERS FOR THE TRANSPORT OF FLUIDS) SPECIALLY DESIGNED AND EQUIPPED FOR CARRIAGE BY ONE OR MORE MODES OF TRANSPORT

CHAPTER 87

VEHICLES OTHER THAN RAILWAY OR TRAMWAY ROLLING STOCK, AND PARTS AND ACCESSORIES THEREOF

NOTES

1. This Chapter does not cover railway or tramway rolling- stock designed solely for running on rails.
2. for the purposes of this Chapter. " tractors " means vehicles constructed essentially for hauling or pushing another vehicle appliance or load . whether or not they contain subsidiary provision for the transport. In connection with the main use of the tractor,
Of tools , seeds, fertilisers or other goods.
Machines and working tools designed for fitting to tractors of heading 87.01 as interchangeable equipment remain classified in their respective headings even if presented with the tractor. And whether or not mounted on it.
3. Motor chassis fitted with cabs fall in headings 87.02 to 87.04 and not in heading 87.06.
4. Heading 87.12 includes all children's bicycles. Other children's cycles fall in heading 95.03.

87.01	TRACTORS (OTHER THAN TRACTORS OF HEADING NO. 8709)		
8701. 10 .00	-	Pedestrian controlled tractors	3 %
		Note: Refer to additional note No 1 of this chapter	
8701. 20 .00	-	Road tractors for semi-trailers	15 %
8701. 30 .00	-	Track-laying tractors	5 %
		Note: Refer to additional note No 1 of this chapter	
	-	Other	
8701. 90 .10	- - -	Road-tractors of the motor-vehicle type, for hauling trailers	15 %
8701. 90 .90	- - -	Other	5 %
		Note: Refer to additional note No 1 of this chapter	
87.02	MOTOR VEHICLES FOR THE TRANSPORT OF TEN OR MORE PERSONS, INCLUDING THE DRIVER		
	-	With compression-ignition internal combustion piston engine (diesel or semi - diesel)	
8702. 10 .10	- - -	Public passenger transport vehicles imported on behalf of official internal transport service	10 %
		Note: Refer to additional note No 2 of this chapter	
8702. 10 .20	- - -	Public internal transport vehicles of (10 to 15) seats	50 %
8702. 10 .30	- - -	Public internal transport vehicles of (16 to 25) seats	40 %
8702. 10 .40	- - -	Public internal transport vehicles of more than 25 seats	30 %
8702. 10 .90	- - -	Other	50 %
	-	Other:	
8702. 90 .10	- - -	Public passenger transport vehicles imported on behalf of official internal transport service	
8702. 90 .20	- - -	Public internal transport vehicles of (10 to 15) seats	50 %
8702. 90 .30	- - -	Public internal transport vehicles of (16 to 25) seats	40 %
8702. 90 .40	- - -	Public internal transport vehicles of more than 25 seats	30 %
8702. 90 .90	- - -	Other	50 %

87.03 **MOTOR CARS AND OTHER MOTOR VEHICLES**
PRINCIPALLY DESIGNED FOR THE TRANSPORT OF
PERSONS (OTHER THAN THOSE OF HEADING NO. 8702),
INCLUDING MOTOR CARS AND OTHER MOTOR VEHICLES
PRINCIPALLY DESIGNED FOR THE TRANSPORT OF PERSONS (OTHER
THAN THOSE OF HEADING 8702), INCLUDING STATION WAGONS
AND RACING CARS.

Note: Refer to additional notes No 2 of this chapter

	-	Vehicles specially designed for travelling on snow; golf cars and similar vehicles	
8703. 10 .10	- - -	Of a cylinder capacity not exceeding 1,600 cc	40 %
8703. 10 .20	- - -	Of a cylinder capacity exceeding 1,600 cc	60 %
	-	Other vehicles, with spark-ignition internal combustion reciprocating piston engine :	
8703. 21 .00	- -	Of a cylinder capacity not exceeding 1,000cc	40 %
8703. 22 .00	- -	Of a cylinder capacity exceeding 1,000cc but not exceeding 1,500cc	40 %
	- -	Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc :	
8703. 23 .10	- - -	Ambulances vans	15 %
8703. 23 .20	- - -	Hearses and prison vans	20 %
	- - -	Other:	
8703. 23 .91	- - - -	Of a cylinder capacity not exceeding 1,600 cc	40 %
8703. 23 .92	- - - -	Of a cylinder capacity exceeding 1,600 cc but not exceeding 3,000 cc	60 %
	- -	Of a cylinder capacity exceeding 3,000 cc :	
8703. 24 .10	- - -	Ambulances vans	15 %
8703. 24 .20	- - -	Hearses and prison vans	20 %
		Note: Refer to additional note No 3 of this chapter	
8703. 24 .90	- - -	Other	60 %
	-	Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel) :	
8703. 31 .00	- -	Of a cylinder capacity not exceeding 1,500cc	40 %
	- -	Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc :	
8703. 32 .10	- - -	Ambulances vans	15 %
8703. 32 .20	- - -	Hearses and prison vans	20 %
		Note: Refer to additional note No 3 of this chapter	
	- - -	Other:	
8703. 32 .91	- - - -	Of a cylinder capacity not exceeding 1,600 cc	40 %

8703. 32 .99	- - - -	Other	60 %
	- -	Of a cylinder capacity exceeding 2,500 cc :	
8703. 33 .10	- - -	Ambulances vans	15 %
		Note: Refer to additional note No 3 of this chapter	
8703. 33 .20	- - -	Hearses and prison vans	20 %
		Note: Refer to additional note No 3 of this chapter	
8703. 33 .90	- - -	Other	60 %
	-	Other:	
8703. 90 .10	- - -	Ambulances vans	15 %
		Note: Refer to additional note No 3 of this chapter	
8703. 90 .20	- - -	Hearses and prison vans	20 %
		Note: Refer to additional note No 3 of this chapter	
	- - -	Other:	
8703. 90 .91	- - - -	Of a cylinder capacity not exceeding 1,600 cc	40 %
8703. 90 .99	- - - -	Other	60 %

87.04 MOTOR VEHICLES FOR THE TRANSPORT OF GOODS

8704. 10 .00	-	Dumpers designed for off-highway use	20 %
	-	Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel) :	
	- -	g.v.w. not exceeding 5 tons	
8704. 21 .10	- - -	Van	40 %
8704. 21 .90	- - -	Other	15 %
8704. 22 .00	- -	g.v.w. exceeding 5 tons but not exceeding 20 tons	15 %
8704. 23 .00	- -	g.v.w. exceeding 20 tons	15 %
	-	Other, with spark-ignition internal combustion piston engine :	
	- -	g.v.w. not exceeding 5 tons	
8704. 31 .10	- - -	Van	40 %
8704. 31 .90	- - -	Other	15 %
8704. 32 .00	- -	g.v.w. exceeding 5 tons	15 %
8704. 90 .00	-	Other	15 %

87.05	SPECIAL PURPOSE MOTOR VEHICLES, OTHER THAN THOSE PRINCIPALLY DESIGNED FOR THE TRANSPORT OF PERSONS OR GOODS (FOR EXAMPLE, BREAKDOWN TRUCKS, CRANE TRUCKS, FIRE FIGHTING VEHICLES, CONCRETE-MIXER TRUCKS, ROAD SWEEPER TRUCKS, SPRAYING TRUCKS, MOBILE WORKSHOPS, MOBILE RADIOLOGICAL UNITS)		
8705. 10 .00	-	Crane trucks	10 %
8705. 20 .00	-	Mobile drilling derricks	10 %
8705. 30 .00	-	Fire fighting vehicles	10 %
8705. 40 .00	-	Concrete-mixer trucks	10 %
8705. 90 .00	-	Other	10 %

87.06	CHASSIS FITTED WITH ENGINES, FOR THE MOTOR VEHICLES OF HEADINGS NOS.8701 TO 8705		
8706. 00 .10	- - -	For the motor vehicles of Heading No. 8701 including engines	5 %
8706. 00 .20	- - -	Chassis for passenger transporting vehicles classified in heading No. 8702, including engines	20 %
8706. 00 .30	- - -	Chassis fitted with engine for the motor vehicles for passenger and goods transporting classified in heading Nos. 8703 and 8704 Imported by companies licenced to manufacturing and assembling cars	5 %
8706. 00 .40	- - -	Chassis for passenger cars of heading No. 8703 of cylinder capacity not exceeding 1600 cc	40 %
8706. 00 .50	- - -	Chassis for passenger cars of heading No. 8703 of cylinder capacity exceeding 1600 cc	60 %
8706. 00 .90	- - -	Other	15 %

87.07	BODIES (INCLUDING CABS), FOR THE MOTOR VEHICLES OF HEADINGS NOS. 8701 TO 8705		
	-	For the vehicles of heading No. 87.03	
8707. 10 .10	- - -	For ambulances, hearses and prison vans	15 %
8707. 10 .20	- - -	Imported by companies licenced to manufacturing and assembling cars	5 %

8707. 10 .30	- - -	For cars of cylinder capacity not exceeding 1600cm3	40 %
8707. 10 .40	- - -	For cars of cylinder capacity exceeding 1600cm3	60 %
8707. 90 .00	-	Other	30 %

87.08 PARTS AND ACCESSORIES OF THE MOTOR VEHICLES OF
HEADINGS NOS. 8701 TO 8705

-		Bumpers and parts thereof	
8708. 10 .10	- - -	For companies licened to assemble and manufacturing cars	5 %
8708. 10 .90	- - -	Other	20 %
-		Other parts and accessories of bodies (including cabs) :	
- -		Safety seat belts :	
8708. 21 .10	- - -	For companies licened to assemble and manufacturing cars	5 %
8708. 21 .90	- - -	Other	20 %
- -		Other	
8708. 29 .10	- - -	For companies licened to assemble and manufacturing cars	5 %
8708. 29 .90	- - -	Other	20 %
-		Brakes and servo-brakes; parts thereof:	
8708. 30 .10	- - -	For companies licened to assemble and manufacturing cars	5 %
8708. 30 .90	- - -	For companies licened to assemble and manufacturing passenger cars	20 %
-		Gear boxes and parts thereof	
8708. 40 .10	- - -	For companies licened to assemble and manufacturing cars	5 %
8708. 40 .90	- - -	Other	20 %
-		Drive-axes with differential, whether or not provided with other transmission components, and non-driving axles; parts thereof	
8708. 50 .10	- - -	For companies licened to assemble and manufacturing cars	5 %
8708. 50 .90	- - -	Other	20 %
-		Road wheels and parts and accessories thereof	
8708. 70 .10	- - -	For companies licened to assemble and manufacturing cars	5 %
8708. 70 .90	- - -	Other	20 %
-		Suspension systems and parts thereof (including shock-absorbers):	
8708. 80 .10	- - -	For companies licened to assemble and manufacturing passenger cars	5 %
8708. 80 .90	- - -	Other	20 %
-		Other parts and accessories :	
- -		Radiators and parts thereof:	
8708. 91 .10	- - -	For companies licened to assemble and manufacturing cars	5 %

8708. 91 .90	- - -	Other	20 %
	- -	Silencers (mufflers) and exhaust pipes; parts thereof:	
8708. 92 .10	- - -	For companies licened to assemble and manufacturing cars	5 %
8708. 92 .90	- - -	Other	20 %
	- -	Clutches and parts thereof :	
8708. 93 .10	- - -	For companies licened to assemble and manufacturing cars	5 %
8708. 93 .90	- - -	Other	20 %
	- -	Steering wheels, steering columns and steering boxes; parts thereof:	
8708. 94 .10	- - -	For companies licened to assemble and manufacturing cars	5 %
8708. 94 .90	- - -	Other	20 %
	- -	Safety airbags with inflater system; parts thereof	
8708. 95 .10	- - -	For companies licened to assemble and manufacturing passenger cars	5 %
8708. 95 .90	- - -	Other	20 %
	- -	Other:	
	- - -	Chassis :	
8708. 99 .11	- - - -	For vehicles intended for the transport of goods or materials	15 %
8708. 99 .12	- - - -	For public passenger transport vehicles (motorbuses, motorcoaches, trolleybuses and the like)	15 %
8708. 99 .13	- - - -	For passenger cars of cylinder capacity not exceeding 1600cm3 of heading 8703	40 %
8708. 99 .14	- - - -	For passenger cars of cylinder capacity exceeding 1600cm3 of heading 8703	60 %
8708. 99 .15	- - - -	For companies licened to assemble and manufacturing cars	5 %
8708. 99 .19	- - - -	For other cars	30 %
8708. 99 .90	- - -	Other parts and accessories	20 %

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	5 %
8709. 19 .00	- -	Other	5 %
8709. 90 .00	-	Parts	5 %

87.10	TANKS AND OTHER ARMORED FIGHTING VEHICLES, MOTORIZED, WHETHER OR NOT FITTED WITH WEAPONS, AND PARTS OF SUCH VEHICLES	5 %
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	50 %
8711. 20 .00	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc	50 %
8711. 30 .00	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250cc but not exceeding 500 cc	50 %
8711. 40 .00	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc	50 %
8711. 50 .00	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc	50 %
8711. 90 .00	- Other	50 %
87.12	BICYCLES AND OTHER CYCLES (INCLUDING DELIVERY TRICYCLES), NOT MOTORIZED	40 %
87.13	INVALID CARRIAGES, WHETHER OR NOT MOTORIZED OR OTHERWISE MECHANICALLY PROPELLED:	
8713. 10 .00	- Not mechanically propelled	3 %
8713. 90 .00	- Other	3 %
87.14	PARTS AND ACCESSORIES OF VEHICLES OF HEADINGS NOS. 8711 TO 8713:	
	- Of motorcycles (including mopeds) :	
8714. 11 .00	- - Saddles	10 %
8714. 19 .00	- - Other	5 %

8714. 20 .00	-	Of invalid carriages	3 %
		Note: Refer to additional note No 4 of this chapter	
	-	Other:	
8714. 91 .00	- -	Frames and forks, and parts thereof	5 %
8714. 92 .00	- -	Wheel rims and spokes	5 %
8714. 93 .00	- -	Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels	5 %
8714. 94 .00	- -	Brakes, including coaster braking hubs and hub brakes, and parts thereof	5 %
8714. 95 .00	- -	Saddles	10 %
8714. 96 .00	- -	Pedals and crank-gear, and parts thereof	5 %
8714. 99 .00	- -	Other	5 %

87.15 **BABY CARRIAGES AND PARTS THEREOF:** **20 %**

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	30 %
8716. 20 .00	-	Self-loading or self-unloading trailers and semi- trailers for agricultural purposes	30 %
	-	Other trailers and semi-trailers for the transport of goods :	
8716. 31 .00	- -	Tanker trailers and tanker semi-trailers	30 %
8716. 39 .00	- -	Other	30 %
8716. 40 .00	-	Other trailers and semi-trailers	30 %
8716. 80 .00	-	Other vehicles	30 %
8716. 90 .00	-	Parts	10 %

CHAPTER 88

AIRCRAFT, SPACECRAFT, AND PARTS THEREOF

Subheading notes

1. For the purposes of subheadings 8802.11 to 8802.40 the expression "unladen weight" means the weight of the machine in normal flying order, excluding the weight of the crew and or fuel and equipment other than permanently fitted items of equipment.

88.01	Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft.	30 %
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88.02 OTHER AIRCRAFT (FOR EXAMPLE, HELICOPTERS, AEROPLANES); SPACECRAFT (INCLUDING SATELLITES) AND SUB ORBITAL AND SPACECRAFT LAUNCH VEHICLES

	- Helicopters :	
8802. 11 .00	- - Of an unladen weight not exceeding 2,000 kg	30 %
8802. 12 .00	- - Of an unladen weight exceeding 2,000 kg	30 %
8802. 20 .00	- Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg	30 %
8802. 30 .00	- Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg but not exceeding 15,000 kg	30 %
8802. 40 .00	- Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg	30 %
8802. 60 .00	- Spacecraft (including satellites) and suborbital and spacecraft launch vehicles	30 %

88.03 PARTS OF GOODS OF HEADING NO. 8801 OR 8802

8803. 10 .00	- Propellers and rotors and parts thereof	1 %
8803. 20 .00	- Under-carriages and parts thereof	1 %
8803. 30 .00	- Other parts of aeroplanes or helicopters	1 %
8803. 90 .00	- Other	1 %

88.04	PARACHUTES (INCLUDING DIRIGIBLE PARACHUTES AND PARAGLIDERS) AND ROTOCHUTES; PARTS THEREOF AND ACCESSORIES THERETO	30 %
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88.05	AIRCRAFT LAUNCHING GEAR; DECK-ARRESTOR OR SIMILAR GEAR; GROUND FLYING TRAINERS; PARTS OF THE FOREGOING ARTICLES
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8805. 10 .00	- Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof	30 %
	- Ground flying trainers and parts thereof :	
8805. 21 .00	- - Air combat simulators and parts thereof	30 %
8805. 29 .00	- - Other	30 %

CHAPTER 89
SHIPS, BOATS AND FLOATING STRUCTURES

NOTES

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 vessel of a particular kind.

Additional notes.

1. Reduced duty should be applied as per terms and reservations defined by customs directorate.

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	10 %
8901. 20 .00	-	Tankers	3 %
8901. 30 .00	-	Refrigerated vessels, other than those of subheading No. 8901.20	3 %
8901. 90 .00	-	Other vessels for the transport of goods and other vessels for the transport of both persons and goods	3 %
89.02	FISHING VESSELS; FACTORY SHIPS AND OTHER VESSELS FOR PROCESSING OR PRESERVING FISHERY PRODUCTS		
89.03	YACHTS AND OTHER VESSELS FOR PLEASURE OR SPORT; ROWING BOATS AND CANOES		
8903. 10 .00	-	Inflatable	5 %
	-	Other:	
	- -	Sailboats, with or without auxiliary motor :	
8903. 91 .10	- - -	Sailing boats without motor	5 %
8903. 91 .20	- - -	Sailing boats with motor	15 %
8903. 92 .00	- -	Motorboats, other than outboard motorboats :	15 %
8903. 99 .00	- -	Other	15 %
89.04	TUGS AND PUSHER CRAFT		
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	20 %
8905. 20 .00	-	Floating or submersible drilling or production platforms	5 %
8905. 90 .00	-	Other	20 %

89.06	OTHER VESSELS, INCLUDING WARSHIPS AND LIFEBOATS OTHER THAN ROWING BOATS	
8906. 10 .00	- War ships	3 %
8906. 90 .00	- Other	3 %
89.07	OTHER FLOATING STRUCTURES (FOR EXAMPLE, RAFTS, TANKS, COFFER- DAMS, LANDING STAGES, BUOYS AND BEACONS)	
8907. 10 .00	- Inflatable rafts	3 %
8907. 90 .00	- Other	3 %
89.08	VESSELS AND OTHER FLOATING STRUCTURES FOR BREAKING UP	5 %

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

CHAPTER 90

OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISIO SN , MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; PARTS AND ACCESSORIES THEREOF

NOTES.

1. This Chapter does not cover:
 - (a) Articles of a kind used in machines, appliances or for other technical uses, of vulcanised rubber other than hard rubber (heading 40.16), of leather or of composition leather (heading 42.05) or of textile material (heading 59.11);
 - (b) Supporting belts or other support articles of textile material, whose intended effect on the organ to be supported or held derives solely from their elasticity (for example, maternity belts, thoracic support bandages, abdominal support bandages, supports for joints or muscles) (Section XI);
 - (c) Refractory goods of heading 69.03; ceramic wares for laboratory, chemical or other technical uses, of heading 69.09;
 - (d) Glass mirrors, not optically worked, of heading 70.09, or mirrors of base metal or of precious metal, not being optical elements (heading 83.06 or Chapter 71);
 - (e) Goods of heading 70.07, 70.08, 70.11, 70.14, 70.15 or 70.17;
 - (f) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV) or similar goods of plastics (Chapter 39);

- (g) Pumps incorporating measuring devices, of heading 84.13; weight operated counting or checking machinery, or separately presented weights for balances (heading 84.23); lifting or handling machinery (headings 84.25 to 84.28); paper or paperboard cutting machines of all kinds (heading 84.41); fittings for adjusting work or tools on machine tools, of heading 84.66, including fittings with optical devices for reading the scale (for example, "optical" dividing heads) but not those which are in themselves essentially optical instruments (for example, alignment telescopes); calculating machines (heading 84.70); valves or other appliances of heading 84.81; machines and apparatus (including apparatus for the projection or drawing of circuit patterns on sensitised 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 (heading 85.36); numerical control apparatus of heading 85.37; sealed beam lamp units of heading 85.39; optical fibre cables of heading 85.44;
- (ij) Searchlights or spotlights of heading 94.05;
- (k) Articles of Chapter 95;
- (l) Capacity measures, which are to be classified according to their constituent material; or
- (m) Spools, reels or similar supports (which are to be classified according to their constituent material, for example, in heading 39.23 or Section XV).

2. Subject to Note 1 above, parts and accessories for machines, apparatus, instruments or articles of this Chapter are to be classified according to the following rules:

- (a) Parts and accessories which are goods included in any of the headings of this Chapter or of Chapter 84, 85 or 91 (other than heading 84.87, 85.48 or 90.33) are in all cases to be classified in their respective headings;

- (b) Other parts and accessories, if suitable for use solely or principally with a particular kind of machine, instrument or apparatus, or with a number of machines, instruments or apparatus of the same heading (including a machine, instrument or apparatus of heading 90.10, 90.13 or 90.31) are to be classified with the machines, instruments or apparatus of that kind;
 - (c) All other parts and accessories are to be classified in heading 90.33.
- 3. The provisions of Notes 3 and 4 to Section XVI apply also to this Chapter.
- 4. Heading 90.05 does not apply to telescopic sights for fitting to arms, periscopic telescopes for fitting to submarines or tanks, or to telescopes for machines, appliances, instruments or apparatus of this Chapter or Section XVI; such telescopic sights and telescopes are to be classified in heading 90.13.
- 5. Measuring or checking optical instruments, appliances or machines which, but for this Note, could be classified both in heading 90.13 and in heading 90.31 are to be classified in heading 90.31.

6. For the purposes of heading 90.21, the expression "orthopaedic appliances" means appliances for:
- Preventing or correcting bodily deformities; or
 - Supporting or holding parts of the body following an illness, operation or injury.
- Orthopaedic appliances include footwear and special insoles designed to correct orthopaedic conditions, provided that they are either (1) made to measure or (2) mass-produced, presented singly and not in pairs and designed to fit either foot equally.
7. Heading 90.32 applies only to:
- (a) Instruments and apparatus for automatically controlling the flow, level, pressure or other variables of liquids or gases, or for automatically controlling temperature, whether or not their operation depends on an electrical phenomenon which varies according to the factor to be automatically controlled, which are designed to bring this factor to, and maintain it at, a desired value, stabilised 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, stabilised against disturbances, by constantly or periodically measuring its actual value.

90.01	OPTICAL FIBERS AND OPTICAL FIBER BUNDLES; OPTICAL FIBER CABLES OTHER THAN THOSE OF HEADING NO. 85.44; SHEETS AND PLATES OF POLARIZING MATERIAL; LENSES (INCLUDING CONTACT LENSES), PRISMS, MIRRORS AND OTHER OPTICAL ELEMENTS, OF ANY MATERIAL, UNMOUNTED, OTHER THAN SUCH ELEMENTS OF GLASS NOT OPTICALLY WORKED		
9001. 10 .00	-	optical fibres, optical fibre bundles and cables	5 %
9001. 20 .00	-	Sheets and plates of polarizing material	5 %
9001. 30 .00	-	Contact lenses	5 %
9001. 40 .00	-	Spectacle lenses of glass	5 %
9001. 50 .00	-	Spectacle lenses of other materials	5 %
9001. 90 .00	-	Other	5 %
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	5 %
9002. 19 .00	--	Other	5 %
9002. 20 .00	-	Filters	5 %
9002. 90 .00	-	Other	5 %
90.03	FRAMES AND MOUNTINGS FOR SPECTACLES, GOGGLES OR THE LIKE, AND PARTS THEREOF		
	-	Frames and mountings :	
9003. 11 .00	--	Of plastics	10 %
9003. 19 .00	--	Of other materials	10 %
9003. 90 .00	-	Parts	10 %
90.04	SPECTACLES, GOGGLES AND THE LIKE, CORRECTIVE, PROTECTIVE OR OTHER		
9004. 10 .00	-	Sunglasses	30 %
9004. 90 .00	-	Other	15 %

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	10 %
	-	Other instruments	
9005. 30 .20	- - -	Binoculars, telescopes, and monoculars	10 %
9005. 30 .90	- - -	Other	5 %
9005. 90 .00	-	Parts and accessories (including mountings)	7 %
90.06	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 85.39.		
9006. 10 .00	-	Cameras of a kind used for preparing printing plates or cylinders	1 %
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 %
9006. 40 .00	-	Instant print cameras	20 %
	-	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	20 %
9006. 52 .00	- -	Other, for roll film of a width less than 35 mm	20 %
9006. 53 .00	- -	Other, for roll film of a width of 35 mm	20 %
9006. 59 .00	- -	Other	20 %
	-	Photographic flashlight apparatus and flashbulbs :	
9006. 61 .00	- -	Discharge lamp ("electronic") flashlight apparatus	20 %
9006. 69 .00	- -	Other	20 %
	-	Parts and accessories :	
9006. 91 .00	- -	For cameras	5 %
9006. 99 .00	- -	Other	5 %

90.07	CINEMATOGRAPHIC CAMERAS AND PROJECTORS, WHETHER OR NOT INCORPORATING SOUND RECORDING OR REPRODUCING APPARATUS		
	-	Cameras :	
	- -	For film of less than 16 mm width or for double-8 mm film	
9007. 11 .10	- - -	For the cinematographic industry	1 %
		Note: Refer to additional note No 1 of this chapter	
9007. 11 .90	- - -	Other	30 %
	- -	Other:	
9007. 19 .10	- - -	For the cinematographic industry	1 %
		Note: Refer to additional note No 1 of this chapter	
9007. 19 .90	- - -	Other	30 %
9007. 20 .00	-	Projectors	20 %
	-	Parts and accessories :	
	- -	For cameras:	
9007. 91 .10	- - -	For the cinematographic industry	1 %
		Note: Refer to additional note No 1 of this chapter	
9007. 91 .90	- - -	Other	20 %
9007. 92 .00	- -	For projectors	20 %

90.08	Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers.		
9008. 10 .00	-	Slide projectors	20 %
9008. 20 .00	-	Microfilm, microfiche or other microform readers, whether or not capable of producing copies	20 %
9008. 30 .00	-	Other image projectors	20 %
9008. 40 .00	-	Photographic (other than cinematographic) enlargers and reducers	20 %
9008. 90 .00	-	Parts and accessories	20 %

90.10	Apparatus and equipment for photographic (including cinematographic) laboratories, not specified or included elsewhere in this Chapter; negatoscopes; projection screens		
	-	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	
9010. 10 .10	- - -	For the cinematographic industry	10 %

9010. 10 .90	- - -	Other	20 %
	-	Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes	
9010. 50 .10	- - -	For the cinematographic industry	1 %
		Note: Refer to additional note No 1 of this chapter	
9010. 50 .90	- - -	Other	20 %
9010. 60 .00	-	Projection screens	20 %
	-	Parts and accessories :	
9010. 90 .10	- - -	For the cinematographic industry	1 %
		Note: Refer to additional note No 1 of this chapter	
9010. 90 .90	- - -	Other	20 %
90.11		COMPOUND OPTICAL MICROSCOPES, INCLUDING THOSE FOR PHOTOMICROGRAPHY, CINEPHOTOMICROGRAPHY OR MICRO-PROJECTION:	
9011. 10 .00	-	Stereoscopic microscopes	5 %
9011. 20 .00	-	Other microscopes, for photomicrography, cinemicrophotography or microprojection	5 %
9011. 30 .00	-	Other microscopes	5 %
9011. 90 .00	-	Parts and accessories	5 %
90.12		MICROSCOPES OTHER THAN OPTICAL MICROSCOPES; DIFFRACTION APPARATUS:	
9012. 10 .00	-	Microscopes other than optical microscopes and diffraction apparatus	5 %
9012. 90 .00	-	Parts and accessories	5 %
90.13		LIQUID CRYSTAL DEVICES NOT CONSTITUTING ARTICLES PROVIDED FOR MORE SPECIFICALLY IN OTHER HEADINGS; LASERS, OTHER THAN LASER DIODES; OTHER OPTICAL APPLIANCES AND INSTRUMENTS, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER:	
9013. 10 .00	-	Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI	5 %
9013. 20 .00	-	Lasers, other than laser diodes	5 %
9013. 80 .00	-	Other devices, appliances and instruments	5 %
9013. 90 .00	-	Parts and accessories	5 %

90.14	DIRECTION-FINDING COMPASSES; OTHER NAVIGATIONAL INSTRUMENTS AND APPLIANCES:	
9014. 10 .00	- Direction finding compasses	5 %
9014. 20 .00	- Instruments and appliances for aeronautical or space navigation (other than compasses)	5 %
9014. 80 .00	- Other instruments and appliances	5 %
9014. 90 .00	- Parts and accessories	5 %
90.15	SURVEYING (INCLUDING PHOTOGRAMMETRICAL SURVEYING), HYDROGRAPHIC, OCEANOGRAPHIC, HYDROLOGICAL, METEOROLOGICAL OR GEOPHYSICAL INSTRUMENTS AND APPLIANCES, EXCLUDING COMPASSES; RANGEFINDERS:	
9015. 10 .00	- Rangefinders	5 %
9015. 20 .00	- Theodolites and tachymeters (tacheometers)	5 %
9015. 30 .00	- Levels	5 %
9015. 40 .00	- Photogrammetrical surveying instruments and appliances	5 %
9015. 80 .00	- Other instruments and appliances	5 %
9015. 90 .00	- Parts and accessories	5 %
90.16	BALANCES OF A SENSITIVITY OF 5 CG OR BETTER, WITH OR WITHOUT WEIGHTS	10 %
90.17	DRAWING, MARKING-OUT OR MATHEMATICAL CALCULATING INSTRUMENTS (FOR EXAMPLE, DRAFTING MACHINES, PANTOGRAPHS, PROTRACTORS, DRAWING SETS, SLIDE RULES, DISC CALCULATORS); INSTRUMENTS FOR MEASURING LENGTH, FOR USE IN THE HAND (FOR EXAMPLE, MEASURING RODS AND TAPES, MICROMETERS, CALLIPERS), NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER	
9017. 10 .00	- Drafting tables and machines, whether or not automatic	7 %
9017. 20 .00	- Other drawing, marking-out or mathematical calculating instruments	7 %
9017. 30 .00	- Micrometers, callipers and gauges	7 %

9017. 80 .00	-	Other instruments	7 %
9017. 90 .00	-	Parts and accessories	5 %

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	5 %
9018. 12 .00	- -	Ultrasonic scanning apparatus	5 %
9018. 13 .00	- -	Magnetic resonance imaging apparatus	5 %
9018. 14 .00	- -	Scintigraphic apparatus	5 %
9018. 19 .00	- -	Other	5 %
9018. 20 .00	-	Ultra-violet or infra-red ray apparatus	5 %
	-	Syringes, needles, catheters, cannulae and the like :	
9018. 31 .00	- -	Syringes, with or without needles	5 %
9018. 32 .00	- -	Tubular metal needles and needles for sutures	5 %
9018. 39 .00	- -	Other	5 %
	-	Other instruments and appliances, used in dental sciences :	
9018. 41 .00	- -	Dental drill engines, whether or not combined on a single base with other dental equipment	5 %
9018. 49 .00	- -	Other	5 %
9018. 50 .00	-	Other ophthalmic instruments and appliances	5 %
9018. 90 .00	-	Other instruments and appliances	5 %

90.19 MECHANO-THERAPY APPLIANCES; MASSAGE APPARATUS;
PSYCHOLOGICAL APTITUDE-TESTING APPARATUS; OZONE
THERAPY, OXYGEN THERAPY, AEROSOL THERAPY,
ARTIFICIAL RESPIRATION OR OTHER THERAPEUTIC
RESPIRATION APPARATUS

	-	Mechano-therapy appliances; massage apparatus; psychological aptitudetesting apparatus	
9019. 10 .10	---	Hydromassage bathtub (AQUASPA)	50 %
9019. 10 .90	---	Other	5 %

9019. 20 .00	-	Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	5 %
90.20		OTHER BREATHING APPLIANCES AND GAS MASKS, EXCLUDING PROTECTIVE MASKS HAVING NEITHER MECHANICAL PARTS NOR REPLACEABLE FILTERS	5 %
90.21		ORTHOPEDIC 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	5 %
	-	Artificial teeth and dental fittings :	
9021. 21 .00	- -	Artificial teeth	5 %
9021. 29 .00	- -	Other	5 %
	-	Other artificial parts of the body	
9021. 31 .00	- -	Artificial joints	5 %
9021. 39 .00	- -	Other	5 %
9021. 40 .00	-	Hearing aids, excluding parts and accessories	5 %
9021. 50 .00	-	Pacemakers for stimulating heart muscles, excluding parts and accessories	5 %
9021. 90 .00	-	Other	5 %
90.22		APPARATUS BASED ON THE USE OF X-RAYS OR OF ALPHA, BETA OR GAMMA RADIATIONS, WHETHER OR NOT FOR MEDICAL, SURGICAL, DENTAL OR VETERINARY USES, INCLUDING RADIOGRAPHY OR 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	5 %

9022. 13 .00	- -	Other, for dental uses	5 %
9022. 14 .00	- -	Other, for medical, surgical or veterinary uses	5 %
9022. 19 .00	- -	For other uses	5 %
	-	Apparatus based on the use of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus :	
9022. 21 .00	- -	For medical, surgical, dental or veterinary uses	5 %
9022. 29 .00	- -	For other uses	5 %
9022. 30 .00	-	X-ray tubes	5 %
9022. 90 .00	-	Other, including parts and accessories	5 %
90.23		INSTRUMENTS, APPARATUS AND MODELS, DESIGNED FOR DEMONSTRATIONAL PURPOSES (FOR EXAMPLE, IN EDUCATION OR EXHIBITIONS), UNSUITABLE FOR OTHER USES	5 %
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	5 %
9024. 80 .00	-	Other machines and appliances	5 %
9024. 90 .00	-	Parts and accessories	5 %
90.25		HYDROMETERS AND SIMILAR FLOATING INSTRUMENTS, THERMOMETERS, PYROMETERS, BAROMETERS, HYGROMETERS AND PSYCHROMETERS, RECORDING OR NOT, AND ANY COMBINATION OF THESE INSTRUMENTS	
	-	Thermometers and pyrometers, not combined with other instruments :	
9025. 11 .00	- -	Liquid-filled, for direct reading	5 %
9025. 19 .00	- -	Other:	5 %
9025. 80 .00	-	Other instruments	5 %
9025. 90 .00	-	Parts and accessories	1 %

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 NO. 9014, 9015, 9028 OR 9032	
9026. 10 .00	- For measuring or checking the flow or level of liquids	3 %
9026. 20 .00	- For measuring or checking pressure	3 %
9026. 80 .00	- Other instruments or apparatus	3 %
9026. 90 .00	- Parts and accessories	1 %
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	1 %
9027. 20 .00	- Chromatographs and electrophoresis instruments	1 %
9027. 30 .00	- Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR)	1 %
9027. 50 .00	- Other instruments and apparatus using optical radiations (UV, visible, IR)	1 %
9027. 80 .00	- Other instruments and apparatus	1 %
9027. 90 .00	- Microtomes; parts and accessories	1 %
90.28	GAS, LIQUID OR ELECTRICITY SUPPLY OR PRODUCTION METERS,INCLUDING CALIBRATING METERS THEREFOR	
9028. 10 .00	- Gas meters	5 %
9028. 20 .00	- Liquid meters	5 %
9028. 30 .00	- Electricity meters:	5 %
9028. 90 .00	- Parts and accessories	5 %

90.29	REVOLUTION COUNTERS, PRODUCTION COUNTERS, TAXIMETERS, MILEOMETERS, PEDOMETERS AND THE LIKE; SPEED INDICATORS AND TACHOMETERS, OTHER THAN THOSE OF HEADING NO. 9014 OR 9015; STROBOSCOPES	
9025. 80 .00	- Other instruments	5 %
9025. 90 .00	- Parts and accessories	1 %
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 NO. 9014, 9015, 9028 OR 9032	
9026. 10 .00	- For measuring or checking the flow or level of liquids	3 %
9026. 20 .00	- For measuring or checking pressure	3 %
9026. 80 .00	- Other instruments or apparatus	3 %
9026. 90 .00	- Parts and accessories	1 %
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	1 %
9027. 20 .00	- Chromatographs and electrophoresis instruments	1 %
9027. 30 .00	- Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR)	1 %

9027. 50 .00	-	Other instruments and apparatus using optical radiations (UV, visible, IR)	1 %
9027. 80 .00	-	Other instruments and apparatus	1 %
9027. 90 .00	-	Microtomes; parts and accessories	1 %

90.28 GAS, LIQUID OR ELECTRICITY SUPPLY OR PRODUCTION
METERS, INCLUDING CALIBRATING METERS THEREFOR

9028. 10 .00	-	Gas meters	5 %
9028. 20 .00	-	Liquid meters	5 %
9028. 30 .00	-	Electricity meters:	5 %
9028. 90 .00	-	Parts and accessories	5 %

90.29 REVOLUTION COUNTERS, PRODUCTION COUNTERS,
TAXIMETERS, MILEOMETERS, PEDOMETERS AND THE
LIKE; SPEED INDICATORS AND TACHOMETERS, OTHER
THAN THOSE OF HEADING NO. 9014 OR 9015;
STROBOSCOPES

9029. 10 .00	-	Revolution counters, production counters, taximeters, mileometers, pedometers and the like :	5 %
9029. 20 .00	-	Speed indicators and tachometers; stroboscopes	5 %
9029. 90 .00	-	Parts and accessories	3 %

90.30 OSCILLOSCOPES, SPECTRUM ANALYZERS AND OTHER
INSTRUMENTS AND APPARATUS FOR MEASURING OR
CHECKING ELECTRICAL QUANTITIES, EXCLUDING
METERS OF HEADING NO. 9028; 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	5 %
9030. 20 .00	-	Oscilloscopes and oscillographs	5 %
	-	Other instruments and apparatus, for measuring or checking voltage, current, resistance or power, without a recording device :	

9030. 31 .00	- -	Multimeters without a recording device	5 %
9030. 32 .00	- -	Multimeters with a recording device	5 %
9030. 33 .00	- -	Other, without a recording device	5 %
9030. 39 .00	- -	Other, with a recording device	5 %
9030. 40 .00	-	Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)	5 %
	-	Other instruments and apparatus :	
9030. 82 .00	- -	For measuring or checking semiconductor wafers or devices	5 %
9030. 84 .00	- -	Other, with a recording device	5 %
9030. 89 .00	- -	Other	5 %
9030. 90 .00	-	Parts and accessories	5 %

90.31 **MEASURING OR CHECKING INSTRUMENTS, APPLIANCES
AND MACHINES, NOT SPECIFIED OR INCLUDED
ELSEWHERE IN THIS CHAPTER; PROFILE PROJECTORS:**

9031. 10 .00	-	Machines for balancing mechanical parts	5 %
9031. 20 .00	-	Test benches	5 %
	-	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	5 %

9031. 49 .00	- -	Other	5 %
9031. 80 .00	-	Other instruments, appliances and machines	5 %
9031. 90 .00	-	Parts and accessories	5 %

90.32 AUTOMATIC REGULATING OR CONTROLLING INSTRUMENTS AND APPARATUS

9032. 10 .00	-	Thermostats	3 %
9032. 20 .00	-	Manostats	3 %
	-	Other instruments and apparatus :	
9032. 81 .00	- -	Hydraulic or pneumatic	3 %
9032. 89 .00	- -	Other:	3 %
9032. 90 .00	-	Parts and accessories	3 %

90.33 PARTS AND ACCESSORIES (NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER) FOR MACHINES, APPLIANCES, INSTRUMENTS OR APPARATUS OF

1 %

CHAPTER 91

CLOCKS AND WATCHES AND PARTS THEREOF

NOTES.

- 1 This chapter dose 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) Arts of general use defined in note 2 to section xv of base metal (section xv) , or similar goods of plastics (chapter 39) or of precious metal or metal clad with precious metal (generally heading 71.15): clock or watch spring 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 the by);
 - (e) Article of heading 84.12 constructed to work without an escapement ;
 - (f) Ball bearing (heading 84.82); or
 - (g) Article of chapter 85. Not yet assembled together or with other component into watch or clock movement or into article suitable for use solely or principally as parts of such movement (chapter 85).

2. Heading 91.01 cover only watches with case wholly of precious metal clad with precious metal, or of the same material combined with natural or cultured pearls, or precious or semi- precious stone (natural, synthetic or reconstructed) of headings 71.01 to 71.04 watched with case of base metal inlaid with precious metal fall in heading 91.02.

3. For the purpose 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 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 movement and other parts suitable for use in clocks or watches and in other articles (for example precision instruments) are to be classified in this chapter .

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 %
9101. 19 .00	- -	Other	30 %
	-	Other wrist-watches, whether or not incorporating a stop-watch facility :	
9101. 21 .00	- -	With automatic winding	30 %
9101. 29 .00	- -	Other	30 %
	-	Other:	
9101. 91 .00	- -	Electrically operated	30 %
9101. 99 .00	- -	Other	30 %

91.02	WRIST-WATCHES, POCKET-WATCHES AND OTHER WATCHES, INCLUDING STOP-WATCHES, OTHER THAN THOSE OF HEADING NO. 9101.		
	-	Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility :	
9102. 11 .00	- -	With mechanical display only	15 %
9102. 12 .00	- -	With opto-electronic display only	15 %
9102. 19 .00	- -	Other	15 %
	-	Other wrist-watches, whether or not incorporating a stop-watch facility :	
9102. 21 .00	- -	With automatic winding	15 %
9102. 29 .00	- -	Other	15 %
	-	Other:	
9102. 91 .00	- -	Electrically operated	15 %
9102. 99 .00	- -	Other	15 %

91.03	CLOCKS WITH WATCH MOVEMENTS, EXCLUDING CLOCKS OF HEADING NO. 9104		
9103. 10 .00	-	Electrically operated	30 %
9103. 90 .00	-	Other	30 %

91.04	INSTRUMENT PANEL CLOCKS AND CLOCKS OF A SIMILAR TYPE FOR VEHICLES, AIRCRAFT, SPACECRAFT OR VESSELS	5 %
91.05	OTHER CLOCKS	
	- Alarm clocks :	
9105. 11 .00	- - Electrically operated	20 %
9105. 19 .00	- - Other	20 %
	- Wall clocks :	
9105. 21 .00	- - Electrically operated	20 %
9105. 29 .00	- - Other	20 %
	- Other:	
9105. 91 .00	- - Electrically operated	20 %
9105. 99 .00	- - Other	20 %
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	20 %
9106. 90 .00	- Other	20 %
91.07	TIME SWITCHES WITH CLOCK OR WATCH MOVEMENT OR WITH SYNCHRONOUS MOTOR	1 %
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	7 %
9108. 12 .00	- - With opto-electronic display only	7 %
9108. 19 .00	- - Other	7 %
9108. 20 .00	- With automatic winding	7 %
9108. 90 .00	- Other	7 %

91.09	CLOCK MOVEMENTS, COMPLETE AND ASSEMBLED	
	- Electrically operated :	
9109. 11 .00	- - Of alarm clocks	7 %
9109. 19 .00	- - Other	7 %
9109. 90 .00	- Other	7 %
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)	7 %
9110. 12 .00	- - Incomplete movements, assembled	7 %
9110. 19 .00	- - Rough movements	7 %
9110. 90 .00	- Other	7 %
91.11	WATCH CASES AND PARTS THEREOF	
9111. 10 .00	- Cases of precious metal or of metal clad with precious metal	20 %
9111. 20 .00	- Cases of base metal, whether or not gold- or silver-plated	20 %
9111. 80 .00	- Other cases	5 %
9111. 90 .00	- Parts	5 %
91.12	CLOCK CASES AND CASES OF A SIMILAR TYPE FOR OTHER GOODS OF THIS CHAPTER, AND PARTS THEREOF	
9112. 20 .00	- Cases	30 %
9112. 90 .00	- Parts	10 %

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	20 %
9113. 20 .00	-	Of base metal, whether or not gold- or silver-plated	20 %
9113. 90 .00	-	Other	5 %
91.14	OTHER CLOCK OR WATCH PARTS		
9114. 10 .00	-	Springs, including hair-springs	5 %
9114. 20 .00	-	Jewels	5 %
9114. 30 .00	-	Dials	5 %
9114. 40 .00	-	Plates and bridges	5 %
9114. 90 .00	-	Other	5 %

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 97.05 or 97.06).
2. Bows and sticks and similar devices used in playing the musical instruments of heading 92.02 or 92.06 presented with such instruments in numbers normal thereto and dearly 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.

92.01	PIANOS, INCLUDING AUTOMATIC PIANOS; HARPSICHORDS AND OTHER KEYBOARD STRINGED INSTRUMENTS	
9201. 10 .00	- Upright pianos	20 %
9201. 20 .00	- Grand pianos	20 %
9201. 90 .00	- Other	20 %
92.02	OTHER STRING MUSICAL INSTRUMENTS (FOR EXAMPLE, GUITARS, VIOLINS, HARPS):	
9202. 10 .00	- Played with a bow	20 %
9202. 90 .00	- Other	20 %
92.03		
92.04		
92.05	OTHER WIND MUSICAL INSTRUMENTS (FOR EXAMPLE, CLARINETS, TRUMPETS, BAGPIPES):	
9205. 10 .00	- Brass wind instruments	20 %
9205. 90 .00	- Other	20 %
92.06	PERCUSSION MUSICAL INSTRUMENTS (FOR EXAMPLE, DRUMS, XYLOPHONES, CYMBALS, CASTANETS, MARACAS)	20 %
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	30 %
9207. 90 .00	- Other	30 %

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	20 %
9208. 90 .00	-	Other	20 %
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 %
	-	Other:	
9209. 91 .00	- -	Parts and accessories for pianos	10 %
9209. 92 .00	- -	Parts and accessories for the musical instruments of heading No. 9202	10 %
9209. 94 .00	- -	Parts and accessories for the musical instruments of heading No. 9207	10 %
9209. 99 .00	- -	Other	10 %

SECTION XIX

ARMS AND AMMUNITION;
PARTS AND ACCESSORIES THEREOF

CHAPTER 93

ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF

NOTES.

1. This chapter doesn't 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 Lighted vehicles (heading 87.10);
 - (d) Telescopic sights or other optical devices suitable for use with arms, unless mounted on a firearm or presented with the firearm on which they are designed to be mounted (Chapter 90);
 - (e) Bows, arrows, fencing foils or toys (Chapter 95); or
 - (f) Collectors' pieces or antiques (heading 97.05 or 97.06).
2. In heading 93.06, the reference to "parts thereof" does not include radio or radar apparatus of heading 85.26.

93.01	MILITARY WEAPONS, OTHER THAN REVOLVERS, PISTOLS AND ARMS OF HEADING NO. 9307	
	- Artillery weapons (for example, guns, howitzers and mortars) :	
9301. 11 .00	- - Self-propelled	50 %
9301. 19 .00	- - Other	50 %
9301. 20 .00	- Rocket launchers ; flame-throwers ; grenade launchers ; torpedo tubes and similar projectors	50 %
9301. 90 .00	- Other	50 %
93.02	REVOLVERS AND PISTOLS, OTHER THAN THOSE OF HEADING NO. 9303 OR 9304	50 %
93.03	OTHER FIREARMS AND SIMILAR DEVICES WHICH OPERATE BY THE FIRING OF AN EXPLOSIVE CHARGE (FOR EXAMPLE, SPORTING SHOTGUNS AND RIFLES, MUZZLELOADING 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	50 %
9303. 20 .00	- Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles	50 %
9303. 30 .00	- Other sporting, hunting or target-shooting rifles	50 %
9303. 90 .00	- Other	50 %
93.04	OTHER ARMS (FOR EXAMPLE, SPRING, AIR OR GAS GUNS AND PISTOLS, TRUNCHEONS), EXCLUDING THOSE OF HEADING NO. 9307	50 %
93.05	PARTS AND ACCESSORIES OF ARTICLES OF HEADING NO. 9301 TO 9304	
9305. 10 .00	- Of revolvers or pistols	50 %
	- Of shotguns or rifles of heading No. 93.03 :	
9305. 21 .00	- - Shotgun barrels	50 %

9305. 29 .00	- -	Other	50 %
	-	Other:	
9305. 91 .00	- -	Of military weapons of heading 93.01	50 %
9305. 99 .00	- -	Other	50 %
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	50 %
9306. 29 .00	- -	Other	30 %
9306. 30 .00	-	Other cartridges and parts thereof	50 %
9306. 90 .00	-	Other	50 %
93.07		SWORDS, CUTLASSES, BAYONETS, LANCES AND SIMILAR ARMS AND PARTS THEREOF AND SCABBARDS AND SHEATHS THEREFOR	50 %

SECTION XX

MISCELLANEOUS MANUFACTURED ARTICLES

CHAPTER 94

FUNITURE; BEDDING,MATTESES,MATRESS SUPPORTS,
CUSHION 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 dose 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, chevalglasses (swing-mirrors)) of heading 70.09 ;
 - (c) Articles of chapter 71;
 - (d) Parts of general use defined in note 2 to section xv of base metal (section xv), or similar Goods of plastic (chapter 39) ,or safes of heading 83.03;
 - (e) Furniture specially Designed as parts of refrigerating or freezing equipment of heading 84.18;
Furniture specially Designed for sewing machine (heading 84.52);
 - (f) Lamps or lighting fitting of chapter 85;

- (g) Furniture specially Designed as parts of apparatus of heading 85.18 (heading 85.18), of heading 85.19 to 85.21 (heading 85.22) or of heading 85.25 to 85.28 (heading 85.29) ;
- (h) Articles of heading 87.14 ;
- (ij) Dentists chair incorporating dental appliances of heading 85.18 or dentists spittoons (heading 90.18);
- (k) Articles of chapter 91(for example clock and clock cases);
- (l) Toy Furniture or toy lamps or lighting fitting (heading 95.03) billiard tables or other Furniture specially constructed for games (heading 95.04) Furniture for conjuring tricks or decoration (other than electric garland)such as Chinese lanterns (heading 95.05).

2. The article (other then parts) referred to in heading 94.01 to 94.03 are to by classified in those heading only if they are designed for placing on the floor or ground.

The following are, however, to by classified in the above-mention heading even if they are designed to by hung, to be fixed to the wall or to stand one on the other:

- (a) Cupboard bookcases, other shelved furniture and unit Furniture;

- (b) seat and beds

- (a) in heading 94.01 to 94.03 references to parts of goods do not include references to sheets or slabs (whether or not cut to shape but not combined with other parts) of glass (including mirrors), marble or other stone of any other material referred to in chapter 68 or 69,

(b) Goods described in heading 94.04 , presented separately, are not to be classified in heading 94.01, 94.02 or 94.03 as parts of goods,

4. For the purposes of heading 94.06 the expression "prefabricated building" means building which are finished in the factory or put up as element presented together, to be assembled on site such as housing or worksite accommodation, offices schools, shops, sheds, garages or similar building.

94.01		SEATS (OTHER THAN THOSE OF HEADING NO. 9402), WHETHER OR NOT CONVERTIBLE INTO BEDS, AND PARTS THEREOF	
9401. 10 .00	-	Seats of a kind used for aircraft	50 %
	-	Seats of a kind used for motor vehicles :	
9401. 20 .10	- - -	Imported by companies licenced to manufacturing and assembling cars	5 %
9401. 20 .90	- - -	Other	50 %
9401. 30 .00	-	Swivel seats with variable height adjustment	50 %
9401. 40 .00	-	Seats other than garden seats or camping equipment convertible into beds	50 %
	-	Seats of cane, osier, bamboo or similar materials :	
9401. 51 .00	- -	Of bamboo or rattan	50 %
9401. 59 .00	- -	Other	50 %
	-	Other seats, with wooden frames :	
	- -	Upholstered	
9401. 61 .10	- - -	Seats for hospital whether or not convertible into hospital beds other than those of heading 94.02	20 %
9401. 61 .90	- - -	Other	50 %
	- -	Other:	
9401. 69 .10	- - -	Of bentwood	50 %
	- - -	Other:	
9401. 69 .91	- - - -	Seats for hospital Seats for hospital whether or not convertible into hospital beds other than those of heading 94.02	20 %
9401. 69 .99	- - - -	Other	50 %
	-	Other seats, with metal frames :	
	- -	Upholstered	
9401. 71 .10	- - -	Seats for hospital Seats for hospital whether or not convertible into hospital beds other than those of heading 94.02	20 %
9401. 71 .90	- - -	Other	50 %
	- -	Other	
9401. 79 .10	- - -	Seats for hospital Seats for hospital whether or not convertible into hospital beds other than those of heading 94.02	20 %
9401. 79 .90	- - -	Other	50 %
	-	Other seats:	
9401. 80 .10	- - -	Seats for hospital whether or not convertble into hospital beds other than those of heading 94.02.	20 %

9401. 80 .90	- - -	Other	50 %
	-	Parts :	
9401. 90 .10	- - -	Imported by companies licenced to manufacturing and assembling cars	5 %
9401. 90 .90	- - -	Other 10 %	

94.02 MEDICAL, SURGICAL, DENTAL OR VETERINARY FURNITURE
(FOR EXAMPLE, OPERATING TABLES, EXAMINATION TABLES,
HOSPITAL BEDS WITH MECHANICAL FITTINGS, DENTISTS' CHAIRS);
BARBERS/'CHAIRS AND SIMILAR CHAIRS, HAVING ROTATING
AS WELL AS BOTH RECLINING AND ELEVATING MOVEMENTS;
PARTS OF THE FOREGOING ARTICLES:

9402. 10 .00	-	Dentists', barbers' or similar chairs and parts thereof	20 %
9402. 90 .00	-	Other	20 %

94.03 OTHER FURNITURE AND PARTS THEREOF

9403. 10 .00	-	Metal furniture of a kind used in offices	40 %
9403. 20 .00	-	Other metal furniture	40 %
9403. 30 .00	-	Wooden furniture of a kind used in offices	40 %
9403. 40 .00	-	Wooden furniture of a kind used in the kitchen	40 %
9403. 50 .00	-	Furniture of wood, of a kind used in the bedroom	40 %
9403. 60 .00	-	Other wooden furniture	40 %
9403. 70 .00	-	Furniture of plastics	40 %
	-	Furniture of other materials, including cane, osier, bamboo or similar materials:	
9403. 81 .00	-	Of bamboo or rattan	40 %
9403. 89 .00	-	Other	40 %
9403. 90 .00	-	Parts	30 %

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	40 %
	-	Mattresses :	
9404. 21 .00	- -	Of cellular rubber or plastics, whether or not covered	40 %
9404. 29 .00	- -	Of other materials	40 %
9404. 30 .00	-	Sleeping bags	40 %
9404. 90 .00	-	Other	40 %

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	50 %
9405. 20 .00	-	Electric table, desk, bedside or floor-standing lamps	30 %
9405. 30 .00	-	Lighting sets of a kind used for Christmas trees	30 %
9405. 40 .00	-	Other electric lamps and lighting fittings	30 %
	-	Non-electrical lamps and lighting fittings	
9405. 50 .10	- - -	Storm lights and lights with illuminated bags (lux)	30 %
9405. 50 .90	- - -	Other	50 %
9405. 60 .00	-	Illuminated signs, illuminated name-plates and the like	50 %
	-	Parts :	
9405. 91 .00	- -	Of glass	5 %
9405. 92 .00	- -	Of plastics	15 %
9405. 99 .00	- -	Other	15 %
94.06		PREFABRICATED BUILDINGS	50 %

CHAPTER 95

TOYS, GAMES AND SPORTS REQUISITES; PARTS AND ACCESSORIES THEREOF

NOTES.

1. This Chapter does not cover:
 - (a) Christmas tree candles heading 34.06);
 - (b) Fireworks or other pyrotechnic articles of heading 36.04;
 - (c) Yarns, monofilament, cords or gut or the like for fishing, cut to length but not made up into fishing lines, of Chapter 39, heading 42.06 or Section XI;
 - (d) Sports bags or other containers of heading 42.02, 43.03 or 43.04;
 - (e) Sports clothing or fancy dress, of textiles, of Chapter 61 or 62;
 - (f) Textile flags or hunting, or sails for boats, sailboards or land craft, of Chapter 63;
 - (g) Sports footwear (other than skating boots with ice or roller skates attached) of Chapter 64, or Sports headgear of Chapter 65;
 - (h) Walking-sticks, whips, riding-crops or the like (heading 66.02), or parts thereof (heading 66.03);
 - (ij) Unmounted glass eyes for dolls or other toys, of heading 70.18;
 - (k) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
 - (l) Bells, gongs or the like of heading 83.06;
 - (m) Pumps for liquids (heading 84.13), filtering or purifying machinery and apparatus for liquids or gases (heading 84.21), electric motors (heading 85.01), electric transformers (heading 85.04) or radio remote control apparatus (heading 85.26);

- (n) Sports vehicles (other than bobsleighs, toboggans and the like) of Section XVII;
 - (o) Children's bicycles (heading 87.12);
 - (p) Sports craft such as canoes and skiffs (Chapter 89), or their means of propulsion (Chapter 44 for such articles made of wood);
 - (q) Spectacles, goggles or the like, for sports or outdoor games (heading 90.04);
 - (r) Decoy calls or whistles (heading 92.08);
 - (s) Arms or other articles of Chapter 93;
 - (t) Electric garlands of all kinds (heading 94.05); or
 - (u) Racket strings, tents or other camping goods, or gloves, mittens and mitts (classified according to their constituent material).
2. This Chapter includes articles in which natural or cultured pearls, precious or semiprecious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.
 3. Subject to Note I 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. heading 95.03 does not cover articles which, on account of their design, shape or constituent material, are identifiable as intended exclusively for animals, e.g. "pet toys", (classification in their own appropriate heading).

Additional notes.

1. Playing cards, imported, are subjected to stamp duty under terms and reservations defined in customs systems.

95.01			5 %
95.02			5 %
95.03		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.	5 %
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	50 %
9504. 20 .00	-	Articles and accessories for billiards of all kinds	50 %
9504. 30 .00	-	Other games, operated by coins, banknotes, bank cards, tokens or by other means of payment, other than bowling alley equipment	50 %
9504. 40 .00	-	Playing cards	50 %
		Note: Refer to additional note No 1 of this chapter	
9504. 90 .00	-	Other	50 %
95.05		FESTIVE, CARNIVAL OR OTHER ENTERTAINMENT ARTICLES, INCLUDING CONJURING TRICKS AND NOVELTY JOKES:	
9505. 10 .00	-	Articles for Christmas festivities	50 %
9505. 90 .00	-	Other	50 %
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	15 %
9506. 12 .00	- -	Ski-fastenings (ski-bindings)	15 %

9506. 19 .00	--	Other	15 %
	-	Water-skis, surf-boards, sailboards and other water?sport equipment :	
9506. 21 .00	--	Sailboards	15 %
9506. 29 .00	--	Other	15 %
	-	Golf clubs and other golf equipment :	
9506. 31 .00	--	Clubs, complete	15 %
9506. 32 .00	--	Balls	15 %
9506. 39 .00	--	Other	15 %
9506. 40 .00	-	Articles and equipment for table-tennis	15 %
	-	Tennis, badminton or similar rackets, whether or not strung :	
9506. 51 .00	--	Lawn-tennis rackets, whether or not strung	15 %
9506. 59 .00	--	Other	15 %
	-	Balls, other than golf balls and table-tennis balls :	
9506. 61 .00	--	Lawn-tennis balls	15 %
9506. 62 .00	--	Inflatable	15 %
9506. 69 .00	--	Other	15 %
9506. 70 .00	-	Ice skates and roller skates, including skating boots with skates attached	15 %
	-	Other:	
9506. 91 .00	--	Articles and equipment for general physical exercise, gymnastics or athletics	15 %
9506. 99 .00	--	Other	15 %
95.07		FISHING RODS, FISH-HOOKS AND OTHER LINE FISHING TACKLE; FISH LANDING NETS, BUTTERFLY NETS AND SIMILAR NETS; DECOY 'BIRDS' (OTHER THAN THOSE OF HEADING 92.08 OR 97.05) AND SIMILAR HUNTING OR SHOOTING REQUISITES.	
9507. 10 .00	-	Fishing rods	7 %
9507. 20 .00	-	Fish-hooks, whether or not snelled	7 %
9507. 30 .00	-	Fishing reels	7 %
9507. 90 .00	-	Other	7 %
95.08		ROUNABOUTS, SWINGS, SHOOTING GALLERIES AND OTHER FAIRGROUND AMUSEMENTS; TRAVELLING CIRCUSES, TRAVELLING MENAGERIES AND TRAVELLING THEATRES	
9508. 10 .00	-	Travelling circuses and travelling menageries	30 %
9508. 90 .00	-	Other	30 %

CHAPTER 96

MISCELLANEOUS MANUFACTURED ARTICLES

NOTES.

1. This Chapter does not cover:
 - (a) Pencils for cosmetic or toilet uses (Chapter 33);
 - (b) Articles of Chapter 66 (for example, parts of umbrellas or walking-sticks);
 - (c) Imitation jewellery (heading 71.17);
 - (d) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
 - (e) Cutlery or other articles of Chapter 82 with handles or other parts of carving or moulding materials; heading 96.01 or 96.02 applies, however, to separately presented handles or other parts of such articles;
 - (f) Articles of Chapter 90 (for example, spectacle frames (heading 90.03), mathematical drawing pens (heading 90.17), brushes of a kind specialised for use in dentistry or for medical, surgical or veterinary purposes (heading 90.18);
 - (g) Articles of Chapter 91 (for example, clock or watch cases);
 - (h) Musical instruments or parts or accessories thereof (Chapter 92);
 - (ij) Articles of Chapter 93 (arms and parts thereof);
 - (k) Articles of Chapter 94 (for example, furniture, 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 96.02 the expression "vegetable or mineral carving material" means:
 - (a) Hard seeds, pips, hulls and nuts and similar vegetable materials of a kind used for carving (for example, corozo and dom);
 - (b) Amber, meerschaum, agglomerated amber and agglomerated meerschaum, jet and mineral substitutes for jet.
3. In heading 96.03 the expression "prepared knots and tufts for broom or brush making" applies only to unmounted knots and tufts of animal hair, vegetable fibre or other material, which are ready for incorporation without division in brooms or brushes, or which require only such further minor processes as trimming to shape at the top, to render them ready for such incorporation.
4. Articles of this Chapter, other than those of headings 96.01 to 96.06 or 96.15, remain classified in the Chapter whether or not composed wholly or partly of precious metal or metal clad with precious metal, of natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed). However, headings 96.01 to 96.06 and 96.15 include articles 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.

Additional notes.

1. Reduced duty should be applied as per terms and reservations defined by customs directorate.

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 MOLDING).	
9601. 10 .00	-	Worked ivory and articles of ivory	40 %
9601. 90 .00	-	Other	40 %
96.02		WORKED VEGETABLES OR MINERAL CARVING MATERIAL AND ARTICLES OF THESE MATERIALS; MOULD 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) AND ARTICLES OF UNHARDENED GELATIN	
9602. 00 .10	- - -	Empty capsules for putting up medicaments and artificial honeycombs of wax	1 %
9602. 00 .90	- - -	Other	10 %

96.03		BROOMS, BRUSHES (INCLUDING BRUSHES CONSTITUTING PARTS OF MACHINES, APPLIANCES OR VEHICLES), HAND-OPERATED MECHANICAL FLOOR SWEEPERS, NOT MOTORIZED, 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	40 %
	-	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	15 %
9603. 29 .00	- -	Other	15 %
9603. 30 .00	-	Artists/' brushes, writing brushes and similar brushes for the application of cosmetics	15 %
9603. 40 .00	-	Paint, distemper, varnish or similar brushes (other than brushes of subheading No. 9603.30); paint pads and rollers	15 %
9603. 50 .00	-	Other brushes constituting parts of machines, appliances or vehicles	1 %
	-	Other:	
9603. 90 .10	- - -	for industrial use	1 %
9603. 90 .90	- - -	Other	30 %
96.04		HAND SIEVES AND HAND RIDDLES	50 %
96.05		TRAVEL SETS FOR PERSONAL TOILET, SEWING OR SHOE OR CLOTHES CLEANING	50 %

96.06		BUTTONS, PRESS-FASTENERS, SNAP-FASTENERS AND PRESS-STUDS, BUTTON MOLDS AND OTHER PARTS OF THESE ARTICLES; BUTTON BLANKS	
9606. 10 .00	-	Press-fasteners, snap-fasteners and press-studs and parts therefor	15 %
	-	Buttons :	
9606. 21 .00	--	Of plastics, not covered with textile material	5 %
9606. 22 .00	--	Of base metal, not covered with textile material	5 %
9606. 29 .00	--	Other	15 %
9606. 30 .00	-	Button molds and other parts of buttons; button blanks	3 %
96.07		SLIDE FASTENERS AND PARTS THEREOF	
	-	Slide fasteners :	
9607. 11 .00	--	Fitted with chain scoops of base metal	5 %
9607. 19 .00	--	Other	5 %
9607. 20 .00	-	Parts	5 %
96.08		BALL POINT PENS; FELT TIPPED AND OTHER POROUS-TIPPED PENS AND MARKERS; FOUNTAIN PENS, STYLOGRAPH PENS AND OTHER PENS; DUPLICATING STYLOS; PROPELLING OR SLIDING PENCILS; PEN-HOLDERS, PENCIL-HOLDERS AND SIMILAR HOLDERS; PARTS (INCLUDING CAPS AND CLIPS) OF THE FOREGOING ARTICLES, OTHER THAN THOSE OF HEADING NO. 9609:	
9608. 10 .00	-	Ball point pens	20 %
9608. 20 .00	-	Felt tipped and other porous-tipped pens and markers	20 %
	-	Fountain pens, stylograph pens and other pens :	
9608. 31 .00	--	Indian ink drawing pens	20 %
9608. 39 .00	--	Other	20 %
9608. 40 .00	-	Propelling or sliding pencils	20 %

9608. 50 .00	-	Sets of articles from two or more of the foregoing subheadings	20 %
9608. 60 .00	-	Refills for ball point pens, comprising the ball point and ink-reservoir	20 %
	-	Other:	
9608. 91 .00	- -	Pen nibs and nib points	5 %
	- -	Other :	
9608. 99 .10	- - -	Heads of ball point pens	5 %
9608. 99 .90	- - -	Parts of ball point pens	1 %

96.09 PENCILS (OTHER THAN PENCILS OF HEADING NO. 9608),
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	20 %
9609. 20 .00	-	Pencil leads, black or coloured	5 %
9609. 90 .00	-	Other	20 %

96.10 SLATES AND BOARDS, WITH WRITING OR DRAWING
SURFACES, WHETHER RO NOT FRAMED

96.11 DATE, SEALING OR NUMBERING STAMPS, AND THE LIKE
(INCLUDING DEVICES FOR PRINTING OR EMBOSSING
LABELS), DESIGNED FOR OPERATING IN THE HAND; HANDOPERATED
COMPOSING STICKS AND HAND PRINTING
SETS INCORPORATING SUCH COMPOSING STICKS.

96.12 TYPEWRITER OR SIMILAR RIBBONS, INKED OR
OTHERWISE PREPARED FOR GIVING IMPRESSIONS,
WHETHER OR NOT ON SPOOLS OR IN CARTRIDGES; INKPADS,
WHETHER OR NOT INKED, WITH OR WITHOUT

BOXES:

9612. 10 .00	-	Ribbons	10 %
9612. 20 .00	-	Ink-pads	10 %

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	50 %
9613. 20 .00	-	Pocket lighters, gas fuelled, refillable	50 %
	-	Other lighters :	
9613. 80 .10	- - -	Imported by companies licenced to manufacturing and assembling cars	5 %
9613. 80 .90	- - -	Other	50 %
9613. 90 .00	-	Parts	10 %
96.14		SMOKING PIPES (INCLUDING PIPE BOWLS) AND CIGAR OR CIGARETTE HOLDERS, AND PARTS THEREOF	50 %
96.15		COMBS, HAIR-SLIDES AND THE LIKE; HAIRPINS, CURLING PINS, CURLING GRIPS, HAIR-CURLERS AND THE LIKE, OTHER THAN THOSE OF HEADING NO. 8516 AND PARTS THEREOF:	
	-	Combs, hair-slides and the like :	
9615. 11 .00	- -	Of hard rubber or plastics	50 %
9615. 19 .00	- -	Other	50 %
9615. 90 .00	-	Other:	50 %

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	
	-	Scent sprays and similar toilet sprays, and mounts and heads therefor :	
9616. 10 .10	- - -	Spray heads and parts thereof	1 %
9616. 10 .90	- - -	Other	20 %
9616. 20 .00	-	Powder-puffs and pads for the application of cosmetics or toilet preparations	20 %
96.17		VACUUM FLASKS AND OTHER VACUUM VESSELS, COMPLETE WITH CASES; PARTS THEREOF OTHER THAN GLASS INNERS	30 %
96.18		TAILORS' DUMMIES AND OTHER LAY FIGURES; AUTOMATA AND OTHER ANIMATED DISPLAYS USED FOR SHOP WINDOW DRESSING	
9618. 00 .10	- - -	Dummies for fashion show (manikan) Note: plastic shoe moulds included in subheading 3926.90.30 and of wood in subheading 4417.00.40	7 %
9618. 00 .90	- - -	Other	30 %

SECTION XXI

WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES

CHAPTER 97

WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES

NOTES.

1. This Chapter does not cover:
 - (a) Unused postage or revenue stamps. postal stationery (stamped paper) or the like. Of heading 49.07;
 - (b) Theatrical scenery, studio back-cloths or the like, of painted canvas (heading 59.07) except if they may be classified in heading 97.06; or
 - (c) Pearls, natural or cultured, or precious or semi-precious stones (heading 71.01 to 71.03).
2. For the purposes of heading 97.02, the expression "original engravings, prints and lithographs" means impressions produced directly, in black and white or in colour, of one or of several plates wholly executed by hand by the artist, irrespective of the process or of the material employed by him, but not including any mechanical or photomechanical process.
3. Heading 97.03 does not apply to mass-produced reproductions or works of conventional craftsmanship of a commercial character, even if these articles are designed or created by artists.

4. (a) Subject to Notes I 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 97.06 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.

97.01		PAINTINGS, DRAWINGS AND PASTELS, EXECUTED ENTIRELY BY HAND, OTHER THAN DRAWINGS OF HEADING NO. 4906 AND OTHER THAN HAND-PAINTED OR HANPAINTINGS, DRAWINGS AND PASTELS, EXECUTED ENTIRELY BY HAND, OTHER THAN DRAWINGS OF HEADING 49.06 AND OTHER THAN HAND-PAINTED OR HAND-DECORATED MANUFACTURED ARTICLES; COLLAGES AND SIMILAR DECORATIVE PLAQUES.	
9701. 10 .00	-	Paintings, drawings and pastels	30 %
9701. 90 .00	-	Other	40 %
97.02		ORIGINAL ENGRAVINGS, PRINTS AND LITHOGRAPHS	30 %
97.03		ORIGINAL SCULPTURES AND STATUARY, IN ANY MATERIAL	40 %
97.04		POSTAGE OR REVENUE STAMPS, STAMP-POSTMARKS, FIRST-DAY COVERS, POSTAL STATIONERY (STAMPED PAPER), AND THE LIKE, USED, OR IF UNUSED NOT OF CURRENT OR NEW ISSUE IN THE COUNTRY TO WHICH THEY ARE DESTINED	30 %
97.05		COLLECTIONS AND COLLECTORS' PIECES OF ZOOLOGICAL, BOTANICAL, MINERALOGICAL, ANATOMICAL, HISTORICAL, ARCHAEOLOGICAL, PALAEONTOLOGICAL, ETHNOGRAPHIC OR NUMISMATIC INTEREST	30 %
97.06		ANTIQUES OF AN AGE EXCEEDING ONE HUNDRED YEARS	30 %