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PAKISTAN

CUSTOMS TARIFF ¹

General rules for the interpretation of this Schedule

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

1. The titles of Sections, Chapters and sub-Chapters are provided for ease of reference only; for legal purposes, classification shall be determined according to the terms of the headings and any relative Section or Chapter Notes and, provided such headings or Notes do not otherwise require, according to the following provisions:
2. a) Any reference in a heading to an article shall be taken to include a reference to that article incomplete or unfinished, provided that, as presented, the incomplete or unfinished article has the essential character of the complete or finished article. It shall also be taken to include a reference to that article complete or finished (or falling to be classified as complete or finished by virtue of this Rule), presented unassembled or disassembled.
b) Any reference in a heading to a material or substance shall be taken to include a reference to mixtures or combinations of that material or substance with other materials or substances. Any reference to goods of a given material or substance shall be taken to include a reference to goods consisting wholly or partly of such material or substance. The classification of goods consisting of more than one material or substance shall be according to the principles of Rule 3.
3. When by application of Rule 2 b) or for any other reason, goods are, *prima facie*, classifiable under two or more headings, classification shall be effected as follows:
 - a) The heading which provides the most specific description shall be preferred to headings providing a more general description. However, when two or more headings each refer to part only of the materials or substances contained in mixed or composite goods or to part only of the items in a set put up for retail sale, those headings are to be regarded as equally specific in relation to those goods, even if one of them gives a more complete or precise description of the goods.
 - b) Mixtures, composite goods consisting of different materials or made up of different components, and goods put up in sets for retail sale, which cannot be classified by reference to 3 a), shall be classified as if they consisted of the material or component which gives them their essential character, insofar as this criterion is applicable.
 - c) When goods cannot be classified by reference to 3 a) or 3 b), they shall be classified under the heading which occurs last in numerical order among those which equally merit consideration.
4. Goods which cannot be classified in accordance with the above Rules shall be classified under the heading appropriate to the goods to which they are most akin.
5. In addition to the foregoing provisions, the following Rules shall apply in respect of the goods referred to therein:
 - a) Camera cases, musical instrument cases, gun cases, drawing instrument cases, necklace cases and similar containers, specially shaped or fitted to contain a specific article or set of articles, suitable for long-term use and presented with the articles for which they are intended, shall be classified with such articles when of a kind normally sold therewith. This Rule does not, however, apply to containers which give the whole its essential character;
 - b) Subject to the provisions of Rule 5 a) above, packing materials and packing containers presented with the goods therein shall be classified with the goods if they are of a kind normally used for packing such goods. However, this provision is not binding when such packing materials or packing containers are clearly suitable for repetitive use.
6. For legal purposes, the classification of goods in the subheadings of a heading shall be determined according to the terms of those subheadings and any related Subheading Notes and, *mutatis mutandis*, to the above Rules, on the understanding that only subheadings at the same level are comparable. For the purposes of this Rule the relative Section and Chapter Notes also apply, unless the context otherwise requires.
7. For the purposes of Interpretation, the "Explanatory Notes to the Harmonized Commodity Description and Coding system" (version 2002), published by the World Customs Organization, Brussels, as amended from time to time, shall be considered to be the only authentic source for the interpretation of this Schedule.
8. For the purposes of classifying goods in the First Schedule to the Customs Act, 1969, (IV, 1969), the Board will be the final authority for the determination of classification of import or export goods.

¹ As at 2 September 2002.

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

NOTE

1. This Chapter covers all live animals except:
 - a) fish and crustaceans, molluscs and other aquatic invertebrates, of heading 0301, 0306 or 0307;
 - b) cultures of micro-organisms and other products of heading 3002; and
 - c) animals of heading 9508.

HS Code	Description	Rate of Duty (%)
0101	Live horses, asses, mules and hinnies:	
0101 10 00	- Pure-bred breeding animals	10
0101 90 00	- Other	10
0102	Live bovine animals:	
0102 10	- Pure-bred breeding animals :	
0102 10 10	--- Buffaloes	10
0102 10 20	--- Bulls	10
0102 10 30	--- Cows	10
0102 10 40	--- Oxen	10
0102 10 90	--- Other	10
0102 90	- Other:	
0102 90 10	--- Buffaloes	10
0102 90 20	--- Bulls	10
0102 90 30	--- Cows	10
0102 90 40	--- Oxen	10
0102 90 90	--- Other	10
0103	Live swine:	
0103 10 00	- Pure-bred breeding animals	25
	- Other:	
0103 91 00	-- Weighing less than 50 kg	25
0103 92 00	-- Weighing 50 kg or more	25
0104	Live sheep and goats:	
0104 10 00	- Sheep	10
0104 20 00	- Goats	10
0105	Live poultry, that is to say, fowls of the species <i>Gallus domesticus</i>, ducks, geese, turkeys and guinea fowls:	
	- Weighing not more than 185 g:	
0105 11 00	-- Fowls of the species <i>Gallus domesticus</i>	5
0105 12 00	-- Turkeys	10
0105 19 00	-- Other	10
	- Other:	
0105 92 00	-- Fowls of the species <i>Gallus domesticus</i> , weighing not more than 2 000 g	20
0105 93 00	-- Fowls of the species <i>Gallus domesticus</i> weighing more than 2 000 g	20
0105 99 00	-- Other	20
0106	Other live animals:	
	- Mammals:	10
0106 11 00	-- Primates	10
0106 12 00	-- Whales, dolphins and porpoises (mammals of the order <i>Cetacea</i>); manatees and dugongs (mammals of the order <i>Sirenia</i>)	10
0106 19 00	-- Other	10
0106 20 00	- Reptiles (including snakes and turtles)	10
	- Birds:	
0106 31	-- Birds of prey:	
0106 31 10	--- Falcons	10
0106 31 90	--- Other	10
0106 32 00	-- <i>Psittaciformes</i> (including parrots, parakeets, macaws and cockatoos)	10
0106 39 00	-- Other	10
0106 90 00	- Other	10

CHAPTER 2
MEAT AND EDIBLE MEAT OFFAL

NOTE

1. This Chapter does not cover:
- a) products of the kinds described in headings 0201 to 0208 or 0210, unfit or unsuitable for human consumption;
 - b) guts, bladders or stomachs of animals (heading 0504) or animal blood (heading 0511 or 3002); or
 - c) animal fat, other than products of heading 0209 (Chapter 15).

HS Code	Description	Rate of Duty (%)
0201	Meat of bovine animals, fresh or chilled:	
0201 10 00	- Carcasses and half-carcasses	10
0201 20 00	- Other cuts with bone in	10
0201 30 00	- Boneless	10
0202	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
0203	Meat of swine, fresh, chilled or frozen:	
	- Fresh or chilled:	
0203 11 00	-- Carcasses and half-carcasses	25
0203 12 00	-- Hams, shoulders and cuts thereof, with bone in	25
0203 19 00	-- Other	25
	- Frozen:	
0203 21 00	-- Carcasses and half-carcasses	25
0203 22 00	-- Hams, shoulders and cuts thereof, with bone in	25
0203 29 00	-- Other	25
0204	Meat of sheep or goats, fresh, chilled or frozen:	
0204 10 00	- Carcasses and half carcasses of lamb, fresh or chilled - Other meat of sheep, fresh or chilled:	10
0204 21 00	-- Carcasses and half-carcasses	10
0204 22 00	-- Other cuts with bone in	10
0204 23 00	-- Boneless	10
0204 30 00	- Carcasses and half-carcasses of lamb, frozen - Other meat of sheep, frozen:	10
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	10
0205 00 00	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen	25
0206	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 - Of bovine animals, frozen:	10
0206 21 00	-- Tongues	10
0206 22 00	-- Livers	10
0206 29 00	-- Other	10
0206 30 00	- Of swine, fresh or chilled - Of swine, frozen:	25
0206 41 00	-- Livers	25
0206 49 00	-- Other	25
0206 80 00	- Other, fresh or chilled	10
0206 90 00	- Other, frozen	10
0207	Meat and edible offal, of the poultry of heading 0105, fresh, chilled or frozen:	
	- Of fowls of the species <i>Gallus domesticus</i> :	
0207 11 00	-- Not cut in pieces, fresh or chilled	25
0207 12 00	-- Not cut in pieces, frozen	25
0207 13 00	-- Cuts and offal, fresh or chilled	25
0207 14 00	-- Cuts and offal, frozen	25
	- Of turkeys:	
0207 24 00	-- Not cut in pieces, fresh or chilled	25
0207 25 00	-- Not cut in pieces, frozen	25
0207 26 00	-- Cuts and offal, fresh or chilled	25
0207 27 00	-- Cuts and offal, frozen	25
	- Of ducks, geese or guinea fowls:	
0207 32 00	-- Not cut in pieces, fresh or chilled	25
0207 33 00	-- Not cut in pieces, frozen	25
0207 34 00	-- Fatty livers, fresh or chilled	25
0207 35 00	-- Other, fresh or chilled	25
0207 36 00	-- Other, frozen	25

HS Code	Description	Rate of Duty (%)
0208	Other meat and edible meat offal, fresh, chilled or frozen:	
0208 10 00	- Of rabbits or hares	25
0208 20 00	- Frogs' legs	25
0208 30 00	- Of primates	25
0208 40 00	- Of whales, dolphins and porpoises (mammals of the order <i>Cetacea</i>); of manatees and dugongs (mammals of the order <i>Sirenia</i>)	25
0208 50 00	- Of reptiles (including snakes and turtles)	25
0208 90 00	- Other	25
0209 00 00	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked	25
0210	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	25
0210 12 00	-- Bellies (streaky) and cuts thereof	25
0210 19 00	-- Other	25
0210 20 00	- Meat of bovine animals	25
	- Other, including edible flours and meals of meat or meat offal:	
0210 91 00	-- Of primates	25
0210 92 00	-- Of whales, dolphins and porpoises (mammals of the order <i>Cetacea</i>); of manatees and dugongs (mammals of the order <i>Sirenia</i>)	25
0210 93 00	-- Of reptiles (including snakes and turtles)	25
0210 99 00	-- Other	25

CHAPTER 3 FISH AND CRUSTACEANS, MOLLUSCS AND OTHER AQUATIC INVERTEBRATES

NOTES

1. This Chapter does not cover:
 - a) mammals of heading 0106;
 - b) meat of mammals of heading 0106 (heading 0208 or 0210);
 - 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 2301); or
 - d) caviar or caviar substitutes prepared from fish eggs (heading 1604).
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.

HS Code	Description	Rate of Duty (%)
0301	Live fish:	
0301 10 00	- Ornamental fish	10
	- Other live fish:	
0301 91 00	-- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	10
0301 92 00	-- Eels (<i>Anguilla spp.</i>)	10
0301 93 00	-- Carp	10
0301 99 00	-- Other	10
0302	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 0304:	
	- Salmonidae, excluding livers and roes:	
0302 11 00	-- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	10
0302 12 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>), <i>Atlantic salmon</i> (<i>Salmo salar</i>) and <i>Danube salmon</i> (<i>Hucho hucho</i>)	10
0302 19 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:	
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 spp.</i>)	10
0302 29 00	-- Other	10
	- Tunas (of the <i>genus Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) 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 Clupea pallsii</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 spp.</i>), sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>)	10
0302 62 00	-- Haddock (<i>Melanogrammus 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 spp.</i>)	10
0302 69 00	-- Other	10
0302 70 00	- Livers and roes	10
0303	Fish, frozen, excluding fish fillets and other fish meat of heading 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

HS Code	Description	Rate of Duty (%)
	- 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 spp.</i>)	10
0303 39 00	-- Other	10
	- Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), excluding livers and roes:	
0303 41 00	-- Albacore or longfinned tunas (<i>Thunnus alalunga</i>)	10
0303 42 00	-- Yellow fin 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
0303 50 00	- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), excluding livers and roes	10
0303 60 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:	
0303 71 00	-- Sardines (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>), sardinella (<i>Sardinella spp.</i>), 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 spp.</i>)	10
0303 77 00	-- Sea bass (<i>Dicentrarchus labrax</i> , <i>Dicentrarchus punctatus</i>)	10
0303 78 00	-- Hake (<i>Merluccius spp.</i> , <i>Urophycis spp.</i>)	10
0303 79 00	-- Other	10
0303 80 00	- Livers and roes	10
0304	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen:	
0304 10 00	- Fresh or chilled	10
0304 20 00	- Frozen fillets	10
0304 90 00	- Other	10
0305	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	10
0305 20 00	- Livers and roes of fish, dried, smoked, salted or in brine	10
0305 30 00	- Fish fillets, dried, salted or in brine, but not smoked	10
	- Smoked fish, including fillets:	
0305 41 00	-- Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbusha</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>)	10
0305 42 00	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	10
0305 49 00	-- Other	10
	- Dried fish, whether or not salted but not smoked:	
0305 51 00	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	10
0305 59 00	-- Other	10
	- Fish, salted but not dried or smoked and fish in brine:	
0305 61 00	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	10
0305 62 00	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	10
0305 63 00	-- Anchovies (<i>Engraulis spp.</i>)	10
0305 69 00	-- Other	10
0306	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 spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i>)	10
0306 12 00	-- Lobsters (<i>Homarus spp.</i>)	10
0306 13 00	-- Shrimps and prawns	5
0306 14 00	-- Crabs	10
0306 19 00	-- Other, including flours meals and pellets of crustaceans, fit for human consumption	10
	- Not frozen:	
0306 21 00	-- Rock lobster and other sea crawfish (<i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i>)	10
0306 22 00	-- Lobsters (<i>Homarus spp.</i>)	10
0306 23 00	-- Shrimps and prawns	10
0306 24 00	-- Crabs	10
0306 29 00	-- Other, including flours, meals and pellets of crustaceans fit for human consumption	10
0307	Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption:	
0307 10 00	- Oysters	10
	- Scallops, including queen scallops, of the genera <i>Pecten</i> , <i>Chlamys</i> or <i>Placopecten</i> :	
0307 21 00	-- Live, fresh or chilled	10

HS Code	Description	Rate of Duty (%)
0307 29 00	- - Other	10
	- Mussels (<i>Mytilus spp.</i> , <i>Perna spp.</i>):	
0307 31 00	- - Live, fresh or chilled	10
0307 39 00	- - Other	10
	- Cuttle fish (<i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepiola spp.</i>) and squid (<i>Ommastrephes spp.</i> , <i>Loligo spp.</i> , <i>Nototodarus spp.</i> , <i>Sepioteuthis spp.</i>):	
0307 41 00	- - Live, fresh or chilled	10
0307 49 00	- - Other	10
	- Octopus (<i>Octopus spp.</i>):	
0307 51 00	- - Live, fresh or chilled	10
0307 59 00	- - Other	10
0307 60 00	- Snails, other than sea snails	10
	- Other, including flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption:	
0307 91 00	- - Live, fresh or chilled	10
0307 99 00	- - Other	10

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

NOTES

1. The expression "milk" means full cream milk or partially or completely skimmed milk.
2. For the purposes of heading 0405:
 - 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, neutralizing 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 0406 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 1702); 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 3502) or globulins (heading 3504).

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).

HS Code	Description	Rate of Duty (%)
0401	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%	25
0401 20 00	- Of a fat content, by weight, exceeding 1% but not exceeding 6%	25
0401 30 00	- Of a fat content, by weight, exceeding 6%	25
0402	Milk and cream, concentrated or containing added sugar or other sweetening matter:	
0402 10 00	- In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5%	25
	- In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5%:	
0402 21 00	-- Not containing added sugar or other sweetening matter	25
0402 29 00	-- Other	25
	- Other:	
0402 91 00	-- Not containing added sugar or other sweetening matter	25
0402 99 00	-- Other	25
0403	Butter milk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa:	
0403 10 00	- Yogurt	25
0403 90 00	- Other	25
0404	Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included:	
0404 10	- Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter:	
0404 10 10	--- Whey powder	25
0404 10 90	--- Other	25
0404 90 00	- Other	25
0405	Butter and other fats and oils derived from milk; dairy spread:	
0405 10 00	- Butter	25
0405 20 00	- Dairy spreads	25
0405 90 00	- Other	25
0406	Cheese and curd:	
0406 10	- Fresh (unripened or uncured) cheese, including whey cheese, and curd:	
0406 10 10	--- Cheese	25
0406 10 20	--- Curd	25
0406 10 90	--- Other	25

HS Code	Description	Rate of Duty (%)
0406 20 00	- Grated or powdered cheese, of all kinds	25
0406 30 00	- Processed cheese not grated or powdered	25
0406 40 00	- Blue-veined cheese	25
0406 90 00	- Other cheese	25
0407 00	Birds' eggs, in shell, fresh, preserved or cooked:	
0407 00 10	- - - Eggs for hatching (parent stock)	5
0407 00 90	- - - Other	10
0408	Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter:	
	- Egg yolks:	
0408 11 00	- - Dried	20
0408 19 00	- - Other	20
	- Other:	
0408 91 00	- - Dried	20
0408 99 00	- - Other	20
0409 00 00	Natural honey	25
0410 00 00	Edible products of animal origin, not elsewhere specified or included	25

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 0505 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 9603).
2. For the purposes of heading 0501, 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.

HS Code	Description	Rate of Duty (%)
0501 00 00	Human hair, unworked, whether or not washed or scoured; waste of human hair	10
0502	Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair:	
0502 10 00	- Pigs', hogs' or boars bristles and hair and waste thereof	25
0502 90 00	- Other	25
0503 00 00	Horsehair and horsehair waste, whether or not put up as a layer with or without supporting material:	10
0504 00 00	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked:	20
0505	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	10
0505 90 00	- Other	10
0506	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	10
0506 90	- Other:	
0506 90 10	--- Bone powder	10
0506 90 20	--- Bone waste	10
0506 90 90	--- Other	10
0507	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	10
0507 90	- Other:	
0507 90 10	--- Horns	10
0507 90 90	--- Other	10
0508 00	Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof:	
0508 00 10	--- Shells	10
0508 00 90	--- Other	10
0509 00 00	Natural sponges of animal origin	10
0510 00 00	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved	10
0511	Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption:	
0511 10 00	- Bovine semen	5
0511 91	- - Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3:	
0511 91 10	--- Fish eggs	5
0511 91 90	--- Other	10
0511 99	- - Other:	
0511 99 10	--- Silk worm eggs	5
0511 99 90	--- Other	10

SECTION II VEGETABLE PRODUCTS

NOTE

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

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

NOTES

1. Subject to the second part of heading 0601, 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 0603 or 0604 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 9701.

HS Code	Description	Rate of Duty (%)
0601	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading 1212:	
0601 10	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes dormant:	
0601 10 10	--- Bulbs	10
0601 10 90	--- Other	10
0601 20 00	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots	10
0602	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 fruits or nuts	10
0602 30 00	- Rhododendrons and azaleas, grafted or not	10
0602 40 00	- Roses, grafted or not	10
0602 90	- Other:	
0602 90 10	--- Mushroom spawn	10
0602 90 90	--- Other	10
0603	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared:	
0603 10 00	- Fresh	20
0603 90 00	- Other	20
0604	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	20
	- Other:	
0604 91 00	-- Fresh	20
0604 99 00	-- Other	20

CHAPTER 7
EDIBLE VEGETABLES AND CERTAIN ROOTS AND TUBERS

NOTES

1. This Chapter does not cover forage products of heading 1214.
2. In headings 0709, 0710, 0711 and 0712 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 0712 covers all dried vegetables of the kinds falling in headings 0701 to 0711, other than:
 - a) dried leguminous vegetables, shelled (heading 0713);
 - b) sweet corn in the forms specified in headings 1102 to 1104;
 - c) flour, meal, powder, flakes, granules and pellets of potatoes (heading 1105);
 - d) flour, meal and powder of the dried leguminous vegetables of heading 0713 (heading 1106).
4. However, dried or crushed or ground fruits of the genus *Capsicum* or of the genus *Pimenta* are excluded from this Chapter (heading 0904).

HS Code	Description	Rate of Duty (%)
0701	Potatoes, fresh or chilled:	
0701 10 00	- Seed	10
0701 90 00	- Other	10
0702 00 00	Tomatoes, fresh or chilled	10
0703	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled:	
0703 10 00	- Onions and shallots	10
0703 20 00	- Garlic	10
0703 90 00	- Leeks and other alliaceous vegetables	10
0704	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled:	
0704 10 00	- Cauliflowers and headed broccoli	10
0704 20 00	- Brussels sprouts	10
0704 90 00	- Other	10
0705	Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium spp.</i>), fresh or chilled:	
	- Lettuce:	
0705 11 00	- - Cabbage lettuce (head lettuce)	10
0705 19 00	- - Other	10
	- Chicory:	
0705 21 00	- - Witloof chicory (<i>Cichorium intybus var. foliosum</i>)	10
0705 29 00	- - Other	10
0706	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled:	
0706 10 00	- Carrots and turnips	10
0706 90 00	- Other	10
0707 00 00	Cucumbers and gherkins fresh or chilled	10
0708	Leguminous vegetables, shelled or unshelled, fresh or chilled:	
0708 10 00	- Peas (<i>Pisum sativum</i>)	10
0708 20 00	- Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>)	10
0708 90 00	- Other leguminous vegetables	10
0709	Other vegetables, fresh or chilled:	
0709 10 00	- Globe artichokes	10
0709 20 00	- Asparagus	10
0709 30 00	- Aubergines (egg-plants)	10
0709 40 00	- Celery other than celeriac	10
	- Mushrooms and truffles:	
0709 51 00	- - Mushrooms of the genus <i>Agaricus</i>	10
0709 52 00	- - Truffles	10
0709 59 00	- - Other	10
0709 60 00	- Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>	10
0709 70 00	- Spinach, New Zealand spinach and orache spinach (garden spinach)	10
0709 90 00	- Other	10
0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen:	
0710 10 00	- Potatoes	20
	- Leguminous vegetables, shelled or unshelled:	
0710 21 00	- - Peas (<i>Pisum sativum</i>)	20
0710 22 00	- - Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>)	20
0710 29 00	- - Other	20
0710 30 00	- Spinach, New Zealand spinach and orache spinach (garden spinach)	20
0710 40 00	- Sweet corn	20
0710 80 00	- Other vegetables	20
0710 90 00	- Mixtures of vegetables	20

HS Code	Description	Rate of Duty (%)
0711	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption:	
0711 20 00	- Olives	20
0711 30 00	- Capers	20
0711 40 00	- Cucumbers and gherkins	20
	- Mushrooms and truffles:	
0711 51 00	-- Mushrooms of the genus <i>Agaricus</i>	20
0711 59 00	-- Other	20
0711 90 00	- Other vegetables; mixtures of vegetables	20
0712	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared:	
0712 20 00	- Onions	20
	- Mushrooms, wood ears (<i>Auricularia spp.</i>), Jelly fungi (<i>Tremella spp.</i>) and truffles:	
0712 31 00	-- Mushrooms of the genus <i>Agaricus</i>	20
0712 32 00	-- Wood ears (<i>Auricularia spp.</i>)	20
0712 33 00	-- Jelly fungi (<i>Tremella spp.</i>)	20
0712 39 00	-- Other	20
0712 90 00	- Other vegetables; mixtures of vegetables	20
0713	Dried leguminous vegetables, shelled, whether or not skinned or split:	
0713 10 00	- Peas (<i>Pisum sativum</i>)	5
0713 20 00	- Chickpeas (garbanzos)	5
	- Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>):	
0713 31 00	-- Beans of the species <i>Vigna mungo</i> (L.) Hepper or <i>Vigna radiata</i> (L.) Wilczek	5
0713 32 00	-- Small red (Adzuki) beans (<i>Phaseolus</i> or <i>Vigna angularis</i>)	5
0713 33 00	-- Kidney beans, including white pea beans (<i>Phaseolus vulgaris</i>)	5
0713 39	-- Other:	
0713 39 10	--- Green beans, dry, whole	5
0713 39 20	--- Green beans, split	5
0713 39 90	--- Other	5
0713 40	- Lentils:	
0713 40 10	--- Dry, whole	5
0713 40 20	--- Split	5
0713 50 00	- Broad beans (<i>Vicia faba var. major</i>) and horse beans (<i>Vicia faba var. equina</i> , <i>Vicia faba var. minor</i>)	5
0713 90	- Other:	
0713 90 10	--- Grams, dry, whole	5
0713 90 20	--- Black matpe, dry, whole	5
0713 90 90	--- Other	5
0714	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith:	
0714 10 00	- Manioc (cassava)	10
0714 20 00	- Sweet potatoes	10
0714 90 00	- Other	10

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 stabilization (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.

HS Code	Description	Rate of Duty (%)
0801	Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled:	
	- Coconuts:	
0801 11 00	-- Desiccated	20
0801 19	-- Other:	
0801 19 10	--- Seed	10
0801 19 90	--- Other	10
	- Brazil nuts:	
0801 21 00	-- In shell	20
0801 22 00	-- Shelled	20
	- Cashew nuts:	
0801 31 00	-- In shell	20
0801 32 00	-- Shelled	20
0802	Other nuts, fresh or dried, whether or not shelled or peeled:	
	- Almonds:	
0802 11 00	-- In shell	20
0802 12 00	-- Shelled	20
	- Hazelnuts or filberts (<i>Corylus spp.</i>):	
0802 21 00	-- In shell	20
0802 22 00	-- Shelled	20
	- Walnuts:	
0802 31 00	-- In shell	20
0802 32 00	-- Shelled	20
0802 40 00	- Chestnuts (<i>Castanea spp.</i>)	25
0802 50 00	- Pistachios	25
0802 90	- Other:	
0802 90 10	--- Areca (betel nuts)	25
0802 90 90	--- Other	25
0803 00 00	Bananas, including plantains, fresh or dried	25
0804	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried:	
0804 10	- Dates:	
0804 10 10	--- Fresh	25
0804 10 20	--- Dried	25
0804 20 00	- Figs	25
0804 30 00	- Pineapples	25
0804 40 00	- Avocados	25
0804 50	- Guavas, mangoes and mangosteens:	
0804 50 10	--- Guavas	25
0804 50 20	--- Mangoes	25
0804 50 30	--- Mangosteens	25
0805	Citrus fruit, fresh or dried:	
0805 10 00	- Oranges	25
0805 20	- Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids:	
0805 20 10	--- Kino, fresh	25
0805 20 90	--- Other	25
0805 40 00	- Grapefruit	25
0805 50 00	- Lemons (<i>Citrus limon</i> , <i>Citrus limonum</i>) and limes (<i>Citrus aurantifolia</i> , <i>Citrus latifolia</i>)	25
0805 90 00	- Other	25
0806	Grapes, fresh or dried:	
0806 10 00	- Fresh	25
0806 20 00	- Dried	25
0807	Melons (including watermelons) and papaws (papayas), fresh:	
	- Melons (including watermelons):	
0807 11 00	-- Watermelons	25
0807 19 00	-- Other	25
0807 20 00	- Papaws (papayas)	25

HS Code	Description	Rate of Duty (%)
0808	Apples, pears and quinces, fresh:	
0808 10 00	- Apples	25
0808 20 00	- Pears and quinces	25
0809	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh:	
0809 10 00	- Apricots	25
0809 20 00	- Cherries	25
0809 30 00	- Peaches, including nectarines	25
0809 40 00	- Plums and sloes	25
0810	Other fruit, fresh:	
0810 10 00	- Strawberries	25
0810 20 00	- Raspberries, blackberries, mulberries and loganberries	25
0810 30 00	- Black, white or red currants and gooseberries	25
0810 40 00	- Cranberries, bilberries and other fruits of the genus <i>Vaccinium</i>	25
0810 50 00	- Kiwifruit	25
0810 60 00	- Durians	25
0810 90	- Other:	
0810 90 10	--- Pomegranates	25
0810 90 90	--- Other	25
0811	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter:	
0811 10 00	- Strawberries	25
0811 20 00	- Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries	25
0811 90 00	- Other	25
0812	Fruit and nuts, provisionally preserved (for example, by sulphur-dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption:	
0812 10 00	- Cherries	25
0812 90 00	- Other	25
0813	Fruit, dried, other than that of headings 0801 to 0806; mixtures of nuts or dried fruits of this Chapter:	
0813 10 00	- Apricots	25
0813 20 00	- Prunes	25
0813 30 00	- Apples	25
0813 40	- Other fruit:	
0813 40 10	--- Tamarinds	25
0813 40 20	--- Cherries	25
0813 40 90	--- Other	25
0813 50 00	- Mixtures of nuts or dried fruits of this Chapter	25
0814 00 00	Peel of citrus fruit or melons (Including watermelons) fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions:	25

CHAPTER 9
COFFEE, TEA, MATE AND SPICES

NOTES

1. Mixtures of the products of headings 0904 to 0910 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 0910.

The addition of other substances to the products of headings 0904 to 0910 (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 2103.

2. This Chapter does not cover Cubeb pepper (*Piper cubeba*) or other products of heading 1211.

HS Code	Description	Rate of Duty (%)
0901	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	20
0901 12 00	- - Decaffeinated	20
	- Coffee roasted:	
0901 21 00	- - Not decaffeinated	20
0901 22 00	- - Decaffeinated	20
0901 90 00	- Other:	20
0902	Tea, whether or not flavoured:	
0902 10 00	- Green tea (not fermented) in immediate packings of a content not exceeding 3 kg	25
0902 20 00	- Other green tea (not fermented)	25
0902 30 00	- Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg	25
0902 40	- Other black tea (fermented) and other partly fermented tea:	
0902 40 10	- - - Tea dust	25
0902 40 90	- - - Other	25
0903 00 00	Mate	20
0904	Pepper of the genus <i>Piper</i>; dried or crushed or ground fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>:	
	- Pepper:	
	- - Neither crushed nor ground:	
0904 11	- - - Black	20
0904 11 10	- - - White	20
0904 11 20	- - - Other	20
0904 11 90	- - - Other	20
0904 12 00	- - Crushed or ground	20
0904 20	- Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> , dried or crushed or ground:	
0904 20 10	- - - Red chillies (whole)	20
0904 20 20	- - - Red chillies (crushed or ground)	20
0904 20 90	- - - Other	20
0905 00 00	Vanilla	20
0906	Cinnamon and cinnamon-tree flowers:	
0906 10 00	- Neither crushed nor ground	20
0906 20 00	- Crushed or ground	20
0907 00 00	Cloves (whole fruit, cloves and stems)	20
0908	Nutmeg, mace and cardamoms:	
0908 10 00	- Nutmeg	20
0908 20 00	- Mace	20
0908 30	- Cardamoms:	
0908 30 10	- - - Large	20
0908 30 20	- - - Small	20
0909	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries:	
0909 10 00	- Seeds of anise or badian	20
0909 20 00	- Seeds of coriander	20
0909 30 00	- Seeds of cumin	20
0909 40 00	- Seeds of caraway	20
0909 50 00	- Seeds of fennel; juniper berries	20
0910	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices:	
0910 10 00	- Ginger	20
0910 20 00	- Saffron	20
0910 30 00	- Turmeric (curcuma)	20
0910 40 00	- Thyme; bay leaves	20
0910 50 00	- Curry	20
	- Other spices:	
0910 91 00	- - Mixtures referred to in Note 1 (b) to this Chapter	20
0910 99 00	- - 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 1006.
2. Heading 1005 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.

HS Code	Description	Rate of Duty (%)
1001	Wheat and meslin:	
1001 10 00	- Durum wheat	25
1001 90 00	- Other	25
1002 00 00	Rye	5
1003 00 00	Barley	5
1004 00 00	Oats	5
1005	Maize (corn):	
1005 10 00	- Seed	5
1005 90 00	- Other	10
1006	Rice:	
1006 10 00	- Rice in the husk (paddy or rough)	10
1006 20 00	- Husked (brown) rice	10
1006 30	- Semi-milled or wholly milled rice, whether or not polished or glazed:	
1006 30 10	--- Basmati	10
1006 30 90	--- Other	10
1006 40 00	- Broken rice	10
1007 00 00	Grain sorghum	10
1008	Buckwheat, millet and canary seed; other cereals:	
1008 10 00	- Buckwheat	10
1008 20 00	- Millet	10
1008 30 00	- Canary seed	10
1008 90 00	- Other cereals	10

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

NOTES

1. This Chapter does not cover:
- roasted malt put up as coffee substitutes (heading 0901 or 2101);
 - prepared flours, groats, meals or starches of heading 1901;
 - corn flakes or other products of heading 1904;
 - vegetables, prepared or preserved, of heading 2001, 2004 or 2005;
 - pharmaceutical products (Chapter 30); or
 - 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 starch content (determined by the modified Ewers polarimetric method) exceeding that indicated in Column (2); and
 - an ash content (after deduction of any added minerals) not exceeding that indicated in Column (3).
- Otherwise, they fall in heading 2302. However, germ of cereals, whole, rolled, flaked or ground, is always classified in heading 1104.
- B) Products falling in this Chapter under the above provisions shall be classified in heading 1101 or 1102 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 within heading 1103 or 1104

Cereal (1)	Starch content (2)	Ash content (3)	Rate of passage through a sieve with an aperture of	
			315 micrometres (microns) (4)	500 micrometres (microns) (5)
Wheat and rye	45%	2.5%	80%	—
Barley	45%	3 %	80%	—
Oats	45%	5 %	80%	—
Maize (corn) and grain sorghum	45%	2 %	—	90%
Rice	45%	1.6%	80%	—
Buckwheat	45%	4 %	80%	—

3. For the purposes of heading 1103, the terms "groats" and "meal" mean products obtained by the fragmentation of cereal grains, of which:
- 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;
 - 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.

HS Code	Description	Rate of Duty (%)
1101 00	Wheat or meslin flour:	
1101 00 10	--- Of wheat	10
1101 00 20	--- Of meslin	10
1102	Cereal flours other than of wheat or meslin:	
1102 10 00	- Rye flour	10
1102 20 00	- Maize (corn) flour	10
1102 30 00	- Rice flour	10
1102 90 00	- Other	10
1103	Cereal groats, meal and pellets:	
	- Groats and meal:	
1103 11 00	-- Of wheat	20
1103 13 00	-- Of maize (corn)	20
1103 19 00	-- Of other cereals	20
1103 20 00	- Pellets	20
1104	Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 10:06; germ of cereals, whole, rolled, flaked or ground:	
	- Rolled or flaked grains:	
1104 12 00	-- Of oats	20
1104 19 00	-- Of other cereals	20
	- Other worked grains (for example, hulled, pearled, sliced or kibbled):	
1104 22 00	-- Of oats	20
1104 23 00	-- Of maize (corn)	20
1104 29 00	-- Of other cereals	20
1104 30 00	- Germ of cereals, whole, rolled, flaked or ground	20

HS Code	Description	Rate of Duty (%)
1105	Flour, meal, powder, flakes, granules and pellets of potatoes:	
1105 10 00	- Flour, meal and powder	20
1105 20 00	- Flakes, granules and pellets	25
1106	Flour, meal and powder of the dried leguminous vegetables of heading 0713, of sago or of roots or tubers of heading 0714 or of the products of Chapter 8:	
1106 10 00	- Of the dried leguminous vegetables of heading 0713	20
1106 20 00	- Of sago or of roots or tubers of heading 0714	20
1106 30 00	- Of the products of Chapter 8	20
1107	Malt, whether or not roasted:	
1107 10 00	- Not roasted	10
1107 20 00	- Roasted	10
1108	Starches; inulin:	
	- Starches:	
1108 11 00	- - Wheat starch	20
1108 12 00	- - Maize (corn) starch	20
1108 13 00	- - Potato starch	20
1108 14 00	- - Manioc (cassava) starch	20
1108 19 00	- - Other starches	20
1108 20 00	- Inulin	20
1109 00 00	Wheat gluten, whether or not dried	20

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

NOTES

1. Heading 1207 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 0801 or 0802 or to olives (Chapter 7 or Chapter 20).
2. Heading 1208 applies not only to non-defatted flours and meals but also to flours and meals which have been partially defatted or defatted and wholly or partially refatted with their original oils. It does not, however, apply to residues of headings 2304 to 2306.
3. For the purposes of heading 1209, 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 1209 does not, however, apply to the following even if for sowing:
 - a) leguminous vegetables or sweet corn (Chapter 7);
 - b) spices or other products of Chapter 9;
 - c) cereals (Chapter 10); or
 - d) products of headings 1201 to 1207 or 1211.
4. Heading 1211 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 1211 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 3808.
5. For the purposes of heading 1212, the term "seaweeds and other algae" does not include:
 - a) dead single-cell micro-organisms of heading 2102;
 - b) cultures of micro-organisms of heading 3002; or
 - c) fertilizers of heading 3101 or 3105.

SUBHEADING NOTE

1. For the purposes of subheading 1205 10, the expression "low erucic acid rape or colza seeds" means rape or colza seeds yielding a fixed oil which has an erucic acid content of less than 2% by weight and yielding a solid component which contains less than 30 micromoles of glucosinolates per gramme.

HS Code	Description	Rate of Duty (%)
1201 00 00	Soya beans, whether or not broken	10
1202	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken:	
1202 10 00	- In shell	10
1202 20 00	- Shelled, whether or not broken	10
1203	Copra:	10
1204 00 00	Linseed, whether or not broken	10
1205	Rape or colza seeds, whether or not broken:	
1205 10 00	- Low erucic acid rape or colza seeds	10
1205 90 00	- Other	10
1206 00 00	Sunflower seeds, whether or not broken	10
1207	Other oil seeds and oleaginous fruits, whether or not broken:	
1207 10 00	- Palm nuts and kernels	10
1207 20 00	- Cotton seeds	10
1207 30 00	- Castor oil seeds	10
1207 40 00	- Sesamum seeds	10
1207 50 00	- Mustard seeds	10
1207 60 00	- Safflower seeds	10
	- Other:	
1207 91 00	- - Poppy seeds	10
1207 99 00	- - Other	10
1208	Flours and meals of oil seeds or oleaginous fruits, other than those of mustard:	
1208 10 00	- Of soya beans	10
1208 90	- Other:	
1208 90 10	- - - Castor oil seed flour	10
1208 90 20	- - - Castor oil seed meal	10
1208 90 90	- - - Other	10

HS Code	Description	Rate of Duty (%)
1209	Seeds, fruit and spores, of a kind used for sowing:	
1209 10 00	- Sugar beet seed	10
	- Seeds of forage plants:	
1209 21 00	-- Lucerne (alfalfa) seed	10
1209 22 00	-- Clover (<i>Trifolium spp.</i>) seed	10
1209 23 00	-- Fescue seed	10
1209 24 00	-- Kentucky blue grass (<i>Poa pratensis L.</i>) seed	10
1209 25 00	-- Rye grass (<i>Lolium multiflorum lam., Lolium perenne L.</i>) seed	10
1209 26 00	-- Timothy grass seed	10
1209 29 00	-- Other	10
1209 30 00	- Seeds of herbaceous plants cultivated principally for their flowers	10
	- Other:	
1209 91	-- Vegetable seeds:	
1209 91 10	--- Of onion	10
1209 91 20	--- Of tomato	10
1209 91 90	--- Other	10
1209 99 00	-- Other	10
1210	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	10
1210 20 00	- Hop cones, ground powdered or in the form of pellets; lupulin	10
1211	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 10 00	- Liquorice roots	10
1211 20 00	- Ginseng roots	10
1211 30 00	- Coca leaf	10
1211 40 00	- Poppy straw	10
1211 90 00	- Other	10
1212	Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety <i>Cichorium intybus sativum</i>) of a kind used primarily for human consumption, not elsewhere specified or included:	
1212 10 00	- Locust beans, including locust bean seeds	10
1212 20 00	- Seaweeds and other algae	10
1212 30 00	- Apricot, peach (including nectarine) or plum stones and kernels	10
	- Other:	
1212 91 00	-- Sugar beet	10
1212 99 00	-- Other	10
1213 00 00	Cereal straw and husks, unprepared whether or not chopped, ground, pressed or in the form of pellets	10
1214	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	10
1214 90 00	- Other	10

CHAPTER 13
LAC; GUMS, RESINS AND OTHER VEGETABLE SAPS AND EXTRACTS

NOTE

1. Heading 1302 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 1704);
 - b) malt extract (heading 1901);
 - c) extracts of coffee, tea or maté (heading 2101);
 - d) vegetable saps or extracts constituting alcoholic beverages (Chapter 22);
 - e) camphor, glycyrrhizin or other products of heading 2914 or 2938;
 - f) Concentrates of poppy straw containing not less than 50% by weight of alkaloids (heading 2939);
 - g) medicaments of heading 3003 or 3004 or blood-grouping reagents (heading 3006);
 - h) tanning or dyeing extracts (heading 3201 or 3203);
 - 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 4001).

HS Code	Description	Rate of Duty (%)
1301	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams):	
1301 10	- Lac:	
1301 10 10	--- Seed lac	25
1301 10 90	--- Other	25
1301 20 00	- Gum Arabic	25
1301 90	- Other:	
1301 90 10	--- Cannabis resin and balsam	25
1301 90 20	--- Guar gum	25
1301 90 90	--- Other	25
1302	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	25
1302 12 00	-- Of liquorice	25
1302 13 00	-- Of hops	25
1302 14 00	-- Of pyrethrum or of the roots of plants containing rotenone	25
1302 19 00	-- Other	25
1302 20 00	- Pectic substances, pectinates and pectates	25
	- Mucilages and thickeners, whether or not modified, derived from vegetable products:	
1302 31 00	-- Agar-agar	25
1302 32 00	-- Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds	25
1302 39 00	-- Other	25

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 1401 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 4404).
3. Heading 1402 does not apply to wood wool (heading 4405).
4. Heading 1403 does not apply to prepared knots or tufts for broom or brush making (heading 9603).

HS Code	Description	Rate of Duty (%)
1401	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	10
1401 20 00	- Rattans	10
1401 90 00	- Other	10
1402 00 00	Vegetable materials of a kind used primarily as stuffing or as padding (for example, kapok, vegetable hair and eel-grass), whether or not put up as a layer with or without supporting material	20
1403 00	Vegetable materials of a kind used primarily in brooms or in brushes (for example, broom-corn, piassava, couch-grass and istle), whether or not in hanks or bundles:	
1403 00 10	--- Broomcorn (<i>Sorghum vulgare var. technicum</i>)	20
1403 00 90	--- Other	25
1404	Vegetable products not elsewhere specified or included:	
1404 10	- Raw vegetable materials of a kind used primarily in dyeing or tanning:	
1404 10 10	--- Henna leave and powder	20
1404 10 90	--- Other	20
1404 20 00	- Cotton linters	20
1404 90	- Other:	
1404 90 10	--- Tendu leaves (biri leaves)	25
1404 90 20	--- Betel leaves	Rs.150/kg
1404 90 90	--- Other	25

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 0210;
 - b) cocoa butter, fat or oil (heading 1804);
 - c) edible preparations containing by weight more than 15% of the products of heading 0405 (generally Chapter 21);
 - d) greaves (heading 2301) or residues of headings 2304 to 2306;
 - e) fatty acids, prepared waxes, medicaments, paints, varnishes, soap, perfumery, cosmetic or toilet preparations, sulpho-nated oils or other goods of Section VI; or
 - f) factice derived from oils (heading 4002).
2. Heading 1509 does not apply to oils obtained from olives by solvent extraction (heading 1510).
3. Heading 1518 does not cover fats or oils or their fractions, merely denatured, which are to be classified in the heading appropriate to the corresponding undenatured fats and oils and their fractions.
4. Soap-stocks, oil foots and dregs, stearin pitch, glycerol pitch and wool grease residues fall in heading 1522.

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.

HS Code	Description	Rate of Duty (%)
1501 00	Pig fat (including lard) and poultry fat, other than that of heading 0209 or 1503:	
1501 00 10	--- Pig fat (including lard)	25
1501 00 90	--- Other	10
1502 00 00	Fats of bovine animals, sheep or goats, other than those of heading 1503	10
1503 00	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared:	
1503 00 10	--- Lard stearin, lard oil	25
1503 00 90	--- Other	10
1504	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	10
1504 20 00	- Fats and oils and their fractions, of fish, other than liver oils	10
1504 30 00	- Fats and oils and their fractions, of marine mammals	20
1505 00	Wool grease and fatty substances derived therefrom (including lanolin):	
1505 00 10	--- Lanolin	20
1505 00 90	--- Other	20
1506 00 00	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified	10
1507	Soya-bean oil and its fractions, whether or not refined, but not chemically modified:	
1507 10 00	- Crude oil, whether or not degummed	Rs. 9 050/ tonne
1507 90 00	- Other	Rs. 10 200/ tonne
1508	Ground-nut oil and its fractions, whether or not refined, but not chemically modified:	
1508 10 00	- Crude oil	Rs. 13 150/ tonne
1508 90 00	- Other	Rs. 14 300/ tonne
1509	Olive oil and its fractions, whether or not refined, but not chemically modified:	
1509 10 00	- Virgin	Rs. 9 050/ tonne
1509 90 00	- Other	Rs. 10 200/ tonne

HS Code	Description	Rate of Duty (%)
1510 00 00	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 1509:	Rs. 10 200/ tonne
1511	Palm oil and its fractions, whether or not refined, but not chemically modified:	
1511 10 00	- Crude oil	Rs. 9 500/ tonne
1511 90	- Other:	
1511 90 10	- - - Palm stearin	Rs. 9 500/ tonne
1511 90 20	- - - RBD palm Oil	Rs. 10 800/ tonne
1511 90 30	- - - Palm olein	Rs. 9 050/ tonne
1511 90 90	- - - Other	Rs. 10 800/ tonne
1512	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:	
1512 11 00	- - Crude oil	Rs. 15 650/ tonne
1512 19 00	- - Other	Rs. 16 800/ tonne
	- Cotton-seed oil and its fractions:	
1512 21 00	- - Crude oil, whether or not gossypol has been removed	Rs. 15 650/ tonne
1512 29 00	- - Other	Rs. 16 800/ tonne
1513	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified:	
	- Coconut (copra) oil and its fractions:	
1513 11 00	- - Crude oil	Rs. 9 500/ tonne
1513 19 00	- - Other	Rs. 10 800/ tonne
	- Palm kernel or babassu oil and fractions thereof:	
1513 21 00	- - Crude oil	Rs. 9 500/ tonne
1513 29 00	- - Other	Rs. 10 800/ tonne
1514	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	Rs. 16 850/ tonne
1514 19 00	- - Other	Rs. 18 500/ tonne
	- Other:	
1514 91 00	- - Crude oil	Rs. 9 050/ tonne
1514 99 00	- - Other	Rs. 10 200/ tonne
1515	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	Rs. 9 500/ tonne
1515 19 00	- - Other	Rs. 10 800/ tonne
	- Maize (corn) oil and its fractions:	
1515 21 00	- - Crude oil	Rs. 15 300/ tonne
1515 29 00	- - Other	Rs. 16 600/ tonne
1515 30 00	- Castor oil and its fractions	Rs. 10 800/ tonne
1515 40 00	- Tung oil and its fractions:	Rs. 10 800/ tonne
1515 50 00	- Sesame oil and its fractions	Rs. 10 800/ tonne
1515 90 00	- Other	Rs. 10 800/ tonne

HS Code	Description	Rate of Duty (%)
1516	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinized, whether or not refined, but not further prepared:	
1516 10 00	- Animal fats and oils and their fractions	Rs. 10 200/ tonne
1516 20	- Vegetable fats and oils and their fractions:	
1516 20 10	--- Vegetable fats and their fractions	Rs. 10 200/ tonne
1516 20 20	--- Vegetable oils and their fractions	Rs. 10 200/ tonne
1517	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 1516:	
1517 10 00	- Margarine, excluding liquid margarine	Rs. 10 800/ tonne
1517 90 00	- Other	Rs. 10 800/ tonne
1518 00 00	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 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	Rs. 10 800/ tonne
[1519]		
1520 00 00	Glycerol, crude; glycerol waters and glycerol lyes	25
1521	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured:	
1521 10 00	- Vegetable waxes	20
1521 90	- Other:	
1521 90 10	--- Beeswax	20
1521 90 90	--- Other	20
1522 00	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes:	
1522 00 10	--- Of animals or vegetable waxes	20
1522 00 90	--- Other	20

**SECTION IV
PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR;
TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES**

NOTE

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

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

NOTES

1. This Chapter does not cover meat, meat offal, fish, crustaceans, molluscs or other aquatic invertebrates, prepared or preserved by the processes specified in Chapter 2 or 3 or heading 0504.
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 1902 or to the preparations of heading 2103 or 2104.

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 1602.
2. The fish and crustaceans specified in the subheadings of heading 1604 or 1605 under their common names only, are of the same species as those mentioned in Chapter 3 under the same name.

HS Code	Description	Rate of Duty (%)
1601 00 00	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products	25
1602	Other prepared or preserved meat, meat offal or blood:	
1602 10 00	- Homogenized preparations	25
1602 20 00	- Of liver of any animal	25
	- Of poultry of heading 0105:	
1602 31 00	-- Of turkeys	20
1602 32 00	-- Of fowls of the species <i>Gallus domesticus</i>	20
1602 39 00	-- Other	20
	- Of swine:	
1602 41 00	-- Hams and cuts thereof	25
1602 42 00	-- Shoulders and cuts thereof	25
1602 49 00	-- Other, including mixtures	25
1602 50 00	- Of bovine animals	20
1602 90 00	- Other, including preparations of blood of any animal	25
1603 00 00	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates	25
1604	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs:	
	- Fish, whole or in pieces, but not minced:	
1604 11 00	-- Salmon	25
1604 12 00	-- Herrings	25
1604 13 00	-- Sardines, sardinella and brisling or sprats	25
1604 14 00	-- Tunas, skipjack and bonito (<i>Sarda spp.</i>)	25
1604 15 00	-- Mackerel	25
1604 16 00	-- Anchovies	25
1604 19 00	-- Other	25
1604 20	- Other prepared or preserved fish:	
1604 20 10	--- Fish maws	20
1604 20 20	--- Fish fillets	20
1604 20 90	--- Other	20
1604 30 00	- Caviar and caviar substitutes	25
1605	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved:	
1605 10 00	- Crab	25
1605 20 00	- Shrimps and prawns	25
1605 30 00	- Lobster	25
1605 40 00	- Other crustaceans	25
1605 90 00	- Other	25

CHAPTER 17
SUGARS AND SUGAR CONFECTIONERY

NOTE

1. This Chapter does not cover:

- a) sugar confectionery containing cocoa (heading 1806);
- b) chemically pure sugars (other than sucrose, lactose, maltose, glucose and fructose) or other products of heading 2940; 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°.

HS Code	Description	Rate of Duty (%)
1701	Cane or beet sugar and chemically pure sucrose, in solid form:	
	- Raw sugar not containing added flavouring or colouring matter:	
1701 11 00	-- Cane sugar	25
1701 12 00	-- Beet sugar	25
	- Other:	
1701 91 00	-- Containing added flavouring or colouring matter	25
1701 99	-- Other:	
1701 99 10	--- White crystalline cane sugar	25
1701 99 20	--- White crystalline beet sugar	25
1701 99 30	--- Chemically pure sucrose	25
1701 99 90	--- Other	25
1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel:	
	- Lactose and lactose syrup:	
1702 11	-- Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter:	
1702 11 10	--- Lactose	20
1702 11 20	--- Lactose syrup	20
1702 19 00	-- Other	20
1702 20	- Maple sugar and maple syrup:	
1702 20 10	--- Maple sugar	25
1702 20 20	--- Maple syrup	25
1702 30 00	- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose	25
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	25
1702 50 00	- Chemically pure fructose	25
1702 60 00	- Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar	25
1702 90	- Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose:	
1702 90 10	--- Maltose	25
1702 90 20	--- Caramel	25
1702 90 30	--- Maltodextrins	25
1702 90 90	--- Other	25
1703	Molasses resulting from the extraction or refining of sugar:	
1703 10 00	- Cane molasses	10
1703 90 00	- Other	10
1704	Sugar confectionery (including white chocolate), not containing cocoa:	
1704 10 00	- Chewing gum, whether or not sugar-coated	25
1704 90	- Other:	
1704 90 10	--- White chocolate	25
1704 90 20	--- Sweetmeats	25
1704 90 90	--- Other	25

CHAPTER 18
COCOA AND COCOA PREPARATIONS

NOTES

1. This Chapter does not cover the preparations of heading 0403, 1901, 1904, 1905, 2105, 2202, 2208, 3003 or 3004.
2. Heading 1806 includes sugar confectionery containing cocoa and, subject to Note 1 to this Chapter, other food preparations containing cocoa.

HS Code	Description	Rate of Duty (%)
1801 00 00	Cocoa beans, whole or broken, raw or roasted	10
1802 00 00	Cocoa shells, husks, skins and other cocoa waste	10
1803	Cocoa paste, whether or not defatted:	
1803 10 00	- Not defatted	20
1803 20 00	- Wholly or partly defatted	20
1804 00 00	Cocoa butter, fat and oil	20
1805 00 00	Cocoa powder, not containing added sugar or other sweetening matter	20
1806	Chocolate and other food preparations containing cocoa:	
1806 10 00	- Cocoa powder, containing added sugar or other sweetening matter	25
1806 20	- 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:	
1806 20 10	- - - Chocolate preparations	25
1806 20 90	- - - Other	25
	- Other, in blocks, slabs or bars:	
1806 31 00	- - Filled	25
1806 32 00	- - Not filled	25
1806 90 00	- Other	25

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 1902, 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 2309); or
 - c) medicaments or other products of Chapter 30.
2. For the purposes of heading 1901:
 - a) the term "groats" means cereal groats of Chapter 11;
 - b) the terms "flour" and "meal" mean:
 - 1) cereal flour and meal of Chapter 11, and
 - 2) flour, meal and powder of vegetable origin of any Chapter, other than flour, meal or powder of dried vegetables (heading 0712), of potatoes (heading 1105) or of dried leguminous vegetables (heading 1106).
3. Heading 1904 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 1806 (heading 1806).
4. For the purposes of heading 1904, 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.

HS Code	Description	Rate of Duty (%)
1901	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 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	20
1901 20 00	- Mixes and doughs for the preparation of bakers' wares of heading 1905	25
1901 90	- Other:	
1901 90 10	--- Malt extract	25
1901 90 90	--- Other	25
1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared:	
	- Uncooked pasta, not stuffed or otherwise prepared:	
1902 11 00	-- Containing eggs	20
1902 19	-- Other:	
1902 19 10	--- Macaroni raw	20
1902 19 20	--- Vermicelli	20
1902 19 90	--- Other	20
1902 20 00	- Stuffed pasta, whether or not cooked or otherwise prepared	20
1902 30 00	- Other pasta	20
1902 40 00	- Couscous	20
1903 00	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms:	
1903 00 10	--- Sago	20
1903 00 90	--- Other	20
1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included:	
	- Prepared foods obtained by the swelling or roasting of cereals or cereal products:	
1904 10	--- Cornflakes	25
1904 10 10	--- Other	25
1904 10 90	--- Other	25
1904 20 00	- Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals	25
1904 30 00	- Bulgur wheat	25
1904 90 00	- Other	25
1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products:	
1905 10 00	- Crispbread	25
1905 20 00	- Gingerbread and the like	25
	- Sweet biscuits; waffles and wafers:	
1905 31 00	-- Sweet biscuits	25
1905 32 00	-- Waffles and wafers	25
1905 40 00	- Rusks, toasted bread and similar toasted products	25
1905 90 00	- Other	25

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 Chapters 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) homogenized composite food preparations of heading 2104.
2. Headings 2007 and 2008 do not apply to fruit jellies, fruit pastes, sugar-coated almonds or the like in the form of sugar confectionery (heading 1704) or chocolate confectionery (heading 1806).
3. Headings 2001, 2004 and 2005 cover, as the case may be, only those products of Chapter 7 or of heading 1105 or 1106 (other than flour, meal and powder of the products of Chapter 8) which have been prepared or preserved by processes other than those referred to in Note 1 a).
4. Tomato juice the dry weight content of which is 7% or more is to be classified in heading 2002.
5. For the purposes of heading 2007, 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 2009, 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 "homogenized vegetables" means preparations of vegetables, 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 preparations 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 2005.
2. For the purposes of subheading 2007 10, the expression "homogenized preparations" means preparations of fruit, 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 fruit. Subheading 2007 10 takes precedence over all other subheadings of heading 2007.
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.

HS Code	Description	Rate of Duty (%)
2001	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid:	
2001 10 00	- Cucumbers and gherkins	25
2001 90	- Other:	
2001 90 10	--- Pickles	25
2001 90 90	--- Other	25
2002	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid:	
2002 10 00	- Tomatoes, whole or in pieces	25
2002 90	- Other:	
2002 90 10	--- Tomato paste	25
2002 90 90	--- Other	25
2003	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid:	
2003 10 00	- Mushrooms of the genus <i>Agaricus</i>	25
2003 20 00	- Truffles	25
2003 90 00	- Other	25
2004	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 2006:	
2004 10 00	- Potatoes	20
2004 90 00	- Other vegetables and mixtures of vegetables	20
2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 2006:	
2005 10 00	- Homogenized vegetables	25
2005 20 00	- Potatoes	25
2005 40 00	- Peas (<i>Pisum sativum</i>)	25
	- Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>):	
2005 51 00	-- Beans, shelled	25
2005 59 00	-- Other	25

HS Code	Description	Rate of Duty (%)
2005 60 00	- Asparagus	25
2005 70 00	- Olives	25
2005 80 00	- Sweet corn (<i>Zea mays var. saccharata</i>)	25
2005 90 00	- Other vegetables and mixtures of vegetables	25
2006 00 00	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallized).	25
2007	Jams, fruit jellies, marmalades, fruit or nut puree and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter:	
2007 10 00	- Homogenized preparations	25
	- Other:	
2007 91 00	-- Citrus fruit	25
2007 99 00	-- Other	25
2008	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included:	
	- Nuts, ground-nuts and other seeds, whether or not mixed together:	
2008 11 00	-- Ground-nuts	25
2008 19 00	-- Other, including mixtures	25
2008 20 00	- Pineapples	25
2008 30 00	- Citrus fruit	25
2008 40 00	- Pears	25
2008 50 00	- Apricots	25
2008 60 00	- Cherries	25
2008 70 00	- Peaches, including nectarines	25
2008 80 00	- Strawberries	25
	- Other, including mixtures other than those of subheading 2008 19:	
2008 91 00	-- Palm hearts	25
2008 92 00	-- Mixtures	25
2008 99 00	-- Other	25
2009	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter:	
	- Orange juice:	
2009 11 00	-- Frozen	25
2009 12 00	-- Not frozen, of a Brix value not exceeding 20	25
2009 19 00	-- Other	25
	- Grapefruit juice:	
2009 21 00	-- Of a Brix value not exceeding 20	25
2009 29 00	-- Other	25
	- Juice of any other single citrus fruit:	
2009 31 00	-- Of a Brix value not exceeding 20	25
2009 39 00	-- Other	25
	- Pineapple juice:	
2009 41 00	-- Of a Brix value not exceeding 20	25
2009 49 00	-- Other	25
2009 50 00	- Tomato juice	25
	- Grape juice (including grape must):	
2009 61 00	-- Of a Brix value not exceeding 30	25
2009 69 00	-- Other	25
	- Apple juice:	
2009 71 00	-- Of a Brix value not exceeding 20	25
2009 79 00	-- Other	25
2009 80 00	- Juice of any other single fruit or vegetable	25
2009 90 00	- Mixtures of juices	25

CHAPTER 21 MISCELLANEOUS EDIBLE PREPARATIONS

NOTES

1. This Chapter does not cover:
 - a) mixed vegetables of heading 0712;
 - b) roasted coffee substitutes containing coffee in any proportion (heading 0901);
 - c) flavoured tea (heading 0902);
 - d) spices or other products of headings 0904 to 0910;
 - e) food preparations, other than the products described in heading 2103 or 2104, 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 3003 or 3004; or
 - g) prepared enzymes of heading 3507.
2. Extracts of the substitutes referred to in Note 1 b) above are to be classified in heading 2101.
3. For the purposes of heading 2104, 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.

HS Code	Description	Rate of Duty (%)
2101	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:	
2101 11	-- Extracts, essences and concentrates:	
2101 11 10	--- Instant coffee, in bulk	20
2101 11 20	--- Instant coffee, in retail packings	25
2101 11 90	--- Other	25
2101 12 00	-- Preparations with a basis of extracts, essences or concentrates or with a basis of coffee	25
2101 20 00	- Extracts, essences and concentrates, of tea or mate, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or mate	25
2101 30 00	- Roasted chicory and other roasted coffee substitute, and extracts, essences and concentrates thereof	25
2102	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 3002); prepared baking powders:	
2102 10 00	- Active yeasts	20
2102 20 00	- Inactive yeasts; other single-cell micro-organisms, dead	20
2102 30 00	- Prepared baking powders	20
2103	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:	
2103 10 00	- Soya sauce	25
2103 20 00	- Tomato ketchup and other tomato sauces	25
2103 30 00	- Mustard flour and meal and prepared mustard	25
2103 90 00	- Other	25
2104	Soups and broths and preparations therefor; homogenized composite food preparations:	
2104 10 00	- Soups and broths and preparations therefor	25
2104 20 00	- Homogenized composite food preparations	25
2105 00 00	Ice cream and other edible ice, whether or not containing cocoa	25
2106	Food preparations not elsewhere specified or included:	
2106 10 00	- Protein concentrates and textured protein substances	25
2106 90	- Other:	
2106 90 10	--- Concentrates, for the preparation of aerated beverages, in any form	25
2106 90 20	--- Syrups and squashes	25
2106 90 30	--- Flavouring powders for the preparation of foodstuffs	25
2106 90 40	--- Emulsifying agents for foodstuffs and dairy products	25
2106 90 50	--- Preparations (e.g., tablets) consisting of saccharin and a foodstuff, such as lactose, used for sweetening purposes	25
2106 90 60	--- Protein hydrolysates	25
2106 90 90	--- Other	25

CHAPTER 22 BEVERAGES, SPIRITS AND VINEGAR

NOTES

1. This Chapter does not cover:
 - a) products of this Chapter (other than those of heading 2209) prepared for culinary purposes and thereby rendered unsuitable for consumption as beverages (generally heading 2103);
 - b) sea water (heading 2501);
 - c) distilled or conductivity water or water of similar purity (heading 2851);
 - d) acetic acid of a concentration exceeding 10% by weight of acetic acid (heading 2915);
 - e) medicaments of heading 3003 or 3004; 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 2202, the term "non-alcoholic beverages" means beverages of an alcoholic strength by volume not exceeding 0.5% vol. Alcoholic beverages are classified in headings 2203 to 2206 or heading 2208 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.

HS Code	Description	Rate of Duty (%)
2201	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow:	
2201 10	- Mineral waters and aerated waters:	
2201 10 10	--- Mineral waters	25
2201 10 20	--- Aerated waters	25
2201 90 00	- Other	25
2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 2009:	
2202 10	- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured:	
2202 10 10	--- Aerated waters	25
2202 10 90	--- Other	25
2202 90 00	- Other	25
2203 00 00	Beer made from malt	150
2204	Wine of fresh grapes, including fortified wines; grape must other than that of heading 2009:	
2204 10 00	- Sparkling wine	100
	- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:	
2204 21 00	-- In containers holding 2 litre or less	100
2204 29 00	-- Other	100
2204 30 00	- Other grape must	100
2205	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances:	
2205 10 00	- In containers holding 2 litre or less	100
2205 90 00	- Other	100
2206 00 00	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included	200
2207	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength:	
2207 10 00	- Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher	100
2207 20 00	- Ethyl alcohol and other spirits, denatured, of any strength	55
2208	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	100
2208 30 00	- Whiskies	100
2208 40 00	- Rum and tafia	100
2208 50 00	- Gin and Geneva	100
2208 60 00	- Vodka	100
2208 70 00	- Liqueurs and cordials	100
2208 90 00	- Other	100
2209 00 00	Vinegar and substitutes for vinegar obtained from acetic acid	25

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

NOTE

1. Heading 2309 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.

HS Code	Description	Rate of Duty (%)
2301	Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves:	
2301 10 00	- Flours, meals and pellets, of meat or meat offal; greaves	20
2301 20	- Flours, meals and pellets, of fish or crustaceans, molluscs or other aquatic invertebrates:	
2301 20 10	--- Shrimp meal	5
2301 20 90	--- Other	20
2302	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)	10
2302 20 00	- Of rice	10
2302 30 00	- Of wheat	10
2302 40 00	- Of other cereals	10
2302 50 00	- Of leguminous plants	10
2303	Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets:	
2303 10 00	- Residues of starch manufacture and similar residues	10
2303 20 00	- Beet-pulp, bagasse and other waste of sugar manufacture	10
2303 30 00	- Brewing or distilling dregs and waste	10
2304 00 00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya bean oil.	10
2305 00 00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.	20
2306	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 2304 or 2305:	
2306 10 00	- Of cotton seeds	20
2306 20 00	- Of linseed	20
2306 30 00	- Of sunflower seeds	20
	- Of rape or colza seeds:	
2306 41 00	- - Of low erucic acid rape or colza seeds	20
2306 49 00	- - Other	20
2306 50 00	- Of coconut or copra	20
2306 60 00	- Of palm nuts or kernels	20
2306 70 00	- Of maize (corn) germ	20
2306 90 00	- Other	20
2307 00 00	Wine lees; argol	20
2308 00 00	Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included.	10
2309	Preparations of a kind used in animal feeding:	
2309 10 00	- Dog or cat food, put up for retail sale	25
2309 90 00	- Other	25

CHAPTER 24
TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES

NOTE

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

HS Code	Description	Rate of Duty (%)
2401	Unmanufactured tobacco; tobacco refuse:	
2401 10 00	- Tobacco, not stemmed /striped	25
2401 20 00	- Tobacco, partly or wholly stemmed/stripped	25
2401 30 00	- Tobacco refuse	25
2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes:	
2402 10 00	- Cigars, cheroots and cigarillos, containing tobacco	25
2402 20 00	- Cigarettes containing tobacco	25
2402 90 00	- Other	25
2403	Other manufactured tobacco and manufactured tobacco substitutes; "homogenized" or re-constituted tobacco; tobacco extracts and essences:	
2403 10 00	- Smoking tobacco, whether or not containing tobacco substitutes in any proportion	25
	- Other:	
2403 91 00	- - Homogenized or "reconstituted" tobacco	25
2403 99	- - Other:	
2403 99 10	- - - Chewing tobacco	25
2403 99 90	- - - Other	25

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 crystallization), but not products which have been roasted, calcined, obtained by mixing or subjected to processing beyond that mentioned in each heading.
The products of this Chapter may contain an added anti-dusting agent, provided that such addition does not render the product particularly suitable for specific use rather than for general use
2. This Chapter does not cover:
 - a) sublimed sulphur, precipitated sulphur or colloidal sulphur (heading 2802);
 - b) earth colours containing 70% or more by weight of combined iron evaluated as Fe₂O₃ (heading 2821);
 - c) medicaments or other products of Chapter 30;
 - d) perfumery, cosmetic or toilet preparations (Chapter 33);
 - e) setts, curbstones or flagstones (heading 6801); mosaic cubes or the like (heading 6802); roofing, facing or damp course slates (heading 6803);
 - f) precious or semi-precious stones (heading 7102 or 7103);
 - g) cultured crystals (other than optical elements) weighing not less than 2.5 g each, of sodium chloride or of magnesium oxide, of heading 3824; optical elements of sodium chloride or of magnesium oxide (heading 9001);
 - h) billiard chalks (heading 9504); or
 - ij) writing or drawing chalks or tailors' chalks (heading 9609).
3. Any products classifiable in heading 2517 and any other heading of the Chapter are to be classified in heading 2517.
4. Heading 2530 applies, *inter alia*, to: vermiculite, perlite and chlorites, unexpanded; earth colours, whether or not calcined or mixed together; natural micaceous iron oxides; meerscham (whether or not in polished pieces); amber; agglomerated meerscham 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.

HS Code	Description	Rate of Duty (%)
2501 00	Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea water:	
2501 00 10	--- Table salt	25
2501 00 20	--- Rock salt	25
2501 00 30	--- Sea salt	25
2501 00 90	--- Other	25
2502 00 00	Unroasted iron pyrites	10
2503 00 00	Sulphur of all other kinds, than sublimed sulphur, precipitated sulphur and colloidal sulphur	5
2504	Natural graphite:	
2504 10 00	- In powder or in flakes	5
2504 90 00	- Other	5
2505	Natural sands of all kinds, whether or not coloured, other than metal-bearing sands of Chapter 26:	
2505 10 00	- Silica sands and quartz sands	10
2505 90 00	- Other	10
2506	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	10
	- Quartzite:	
2506 21 00	-- Crude or roughly trimmed	10
2506 29 00	-- Other	10
2507 00 00	Kaolin and other kaolinic clays, whether or not calcined	10
2508	Other clays (not including expanded clays of heading 6806), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths:	
2508 10 00	- Bentonite	5
2508 20 00	- Decolourising earths and fuller's earths	10
2508 30 00	- Fire-clay	10
2508 40 00	- Other clays	10
2508 50 00	- Andalusite, kyanite and sillimanite	10
2508 60 00	- Mullite	10
2508 70 00	- Chamotte or dinas earths	10
2509 00 00	Chalk	10

HS Code	Description	Rate of Duty (%)
2510	Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk:	
2510 10 00	- Unground	5
2510 20 00	- Ground	5
2511	Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading 2816:	
2511 10 00	- Natural barium sulphate (barytes)	10
2511 20 00	- Natural barium carbonate (witherite)	10
2512 00 00	Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less	10
2513	Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated:	
	- Pumice stone:	
2513 11 00	-- Crude or in irregular pieces, including crushed pumice ("bimskies")	10
2513 19 00	-- Other	10
2513 20	- Emery, natural corundum, natural garnet and other natural abrasives:	
2513 20 10	--- Emery	10
2513 20 20	--- Natural garnet	10
2513 20 90	--- Other	10
2514 00 00	Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	10
2515	Marble, travertine, ecaussine and other calcareous monumental or building stone of an apparent specific gravity of 2.5 or more, and alabaster, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape:	
	- Marble and travertine:	
2515 11 00	-- Crude or roughly trimmed	25
2515 12 00	-- Merely cut, by sawing or otherwise, into blocks or slabs or slabs of a rectangular (including square) shape	25
2515 20 00	- Ecaussine and other calcareous monumental or building stone; alabaster or building stone; alabaster	25
2516	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	25
2516 12 00	-- Merely cut, by sawing or otherwise, blocks or into slabs of a rectangular (including square) shape	25
	- Sandstone:	
2516 21 00	-- Crude or roughly trimmed	25
2516 22 00	-- Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	25
2516 90 00	- Other monumental or building stone	25
2517	Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; granules, chippings and powder, of stones of heading 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 metalling or for railway or other ballast, shingle and flint, whether or not heat-treated	10
2517 20 00	- Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 2517 10	20
2517 30 00	- Tarred macadam	20
	- Granules, chippings and powder, of stones of heading 2515 or 2516, whether or not heat-treated:	
2517 41 00	-- Of marble	20
2517 49 00	-- Other	20
2518	Dolomite, whether or not calcined or sintered, including dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; dolomite ramming mix:	
2518 10 00	- Dolomite, not calcined or sintered	20
2518 20 00	- Calcined or sintered dolomite	20
2518 30 00	- Dolomite ramming mix	20
2519	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)	10
2519 90	- Other:	
2519 90 10	--- Magnesium oxide	10
2519 90 90	--- Other	10
2520	Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders:	
	- Gypsum; anhydrite:	
2520 10	---	
2520 10 10	--- Gypsum	20
2520 10 20	--- Anhydrite	20
2520 20 00	- Plasters	25

HS Code	Description	Rate of Duty (%)
2521 00 00	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement	20
2522	Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 2825:	
2522 10 00	- Quicklime	20
2522 20 00	- Slaked lime	20
2522 30 00	- Hydraulic lime	20
2523	Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers:	
2523 10 00	- Cement clinkers	25
	- Portland cement:	
2523 21 00	-- White cement, whether or not artificially coloured	25
2523 29 00	-- Other	25
2523 30 00	- Aluminous cement	25
2523 90 00	- Other hydraulic cements	25
2524 00 00	Asbestos	20
2525	Mica, including splittings; mica waste:	
2525 10 00	- Crude mica and mica rifted into sheets or splittings	10
2525 20 00	- Mica powder	10
2525 30 00	- Mica waste	20
2526	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	- Not crushed, not powdered:	
2526 10 10	--- Talc	20
2526 10 90	--- Other	20
2526 20 00	- Crushed or powdered	20
2528	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)	10
2528 90 00	- Other	10
2529	Felspar; leucite; nepheline and nepheline syenite; fluorspar:	
2529 10 00	- Felspar	10
	- Fluorspar:	
2529 21 00	-- Containing by weight 97% or less of calcium fluoride	10
2529 22 00	-- Containing by weight more than 97% of calcium fluoride	10
2529 30 00	- Leucite; nepheline and nepheline syenite	10
2530	Mineral substances not elsewhere specified or included:	
2530 10 00	- Vermiculite, perlite and chlorites, unexpanded	5
2530 20 00	- Kieserite, epsomite (natural magnesium sulphates)	5
2530 90	- Other:	
2530 90 10	--- Natural manganese dioxide	5
2530 90 20	--- Zirconium silicate	10
2530 90 30	--- Earth colours	20
2530 90 90	--- Other	20

CHAPTER 26 ORES, SLAG AND ASH

NOTES

1. This Chapter does not cover:
 - a) slag or similar industrial waste prepared as macadam (heading 2517);
 - b) natural magnesium carbonate (magnesite), whether or not calcined (heading 2519);
 - c) Sludges from the storage tanks of petroleum oils, consisting mainly of such oils (heading 2710);
 - d) basic slag of Chapter 31;
 - e) slag wool, rock wool or similar mineral wools (heading 6806);
 - 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 7112); or
 - g) copper, nickel or cobalt mattes produced by any process of smelting (Section XV).
2. For the purposes of headings 2601 to 2617, the term "ores" means minerals of mineralogical species actually used in the metallurgical industry for the extraction of mercury, of the metals of heading 2844 or of the metals of Section XIV or XV, even if they are intended for non-metallurgical purposes. Headings 2601 to 2617 do not, however, include minerals which have been submitted to processes not normal to the metallurgical industry.
3. Heading 2620 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 2621); 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-knock 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.

HS Code	Description	Rate of Duty (%)
2601	Iron ores and concentrates, including roasted iron pyrites:	
	- Iron ores and concentrates, other than roasted iron pyrites:	
2601 11 00	- - Non-agglomerated	5
2601 12 00	- - Agglomerated	5
2601 20 00	- Roasted iron pyrites	5
2602 00 00	Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight:	5
2603 00 00	Copper ores and concentrates	5
2604 00 00	Nickel ores and concentrates	5
2605 00 00	Cobalt ores and concentrates	5
2606 00 00	Aluminium ores and concentrates	5
2607 00 00	Lead ores and concentrates	5
2608 00 00	Zinc ores and concentrates	5
2609 00 00	Tin ores and concentrates	5
2610 00 00	Chromium ores and concentrates	10
2611 00 00	Tungsten ores and concentrates	5
2612	Uranium or thorium ores and concentrates:	
2612 10 00	- Uranium ores and concentrates	5
2612 20 00	- Thorium ores and concentrates	5
2613	Molybdenum ores and concentrates:	
2613 10 00	- Roasted	5
2613 90 00	- Other	5
2614 00 00	Titanium ores and concentrates	5
2615	Niobium, tantalum, vanadium or zirconium ores and concentrates:	
2615 10 00	- Zirconium ores and concentrates	5
2615 90 00	- Other	5
2616	Precious metal ores and concentrates:	
2616 10 00	- Silver ores and concentrates	5
2616 90 00	- Other	5

HS Code	Description	Rate of Duty (%)
2617	Other ores and concentrates:	
2617 10 00	- Antimony ores and concentrates	5
2617 90 00	- Other	5
2618 00 00	Granulated slag (slag sand) from the manufacture of iron or steel	20
2619 00 00	Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel	20
2620	Ash and residues (other than from the manufacture of iron or steel), containing arsenic, metals or their compounds:	
	- Containing mainly zinc:	
2620 11 00	- - Hard zinc spelter	10
2620 19 00	- - Other	5
	- Containing mainly lead:	
2620 21 00	- - Leaded gasoline sludges and leaded anti-knock compound sludges	20
2620 29 00	- - Other	20
2620 30 00	- Containing mainly copper	20
2620 40 00	- Containing mainly aluminium	20
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	20
	- Other:	
2620 91 00	- - Containing antimony, beryllium, cadmium, chromium or their mixtures	20
2620 99 00	- - Other	20
2621	Other slag and ash, including seaweed ash (kelp); ash and residues from the incineration of municipal waste:	
2621 10 00	- Ash and residues from the incineration of municipal waste	20
2621 90 00	- Other	20

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 2711;
 - b) medicaments of heading 3003 or 3004; or
 - c) mixed unsaturated hydrocarbons of heading 3301, 3302 or 3805.
2. References in heading 2710 to "petroleum oils and oils obtained from bituminous minerals" include not only petroleum oils and oils obtained from bituminous minerals but also similar oils, as well as those consisting mainly of mixed unsaturated hydrocarbons, obtained by any process, provided that the weight of the non-aromatic constituents exceeds that of the aromatic constituents.
 However, the references do not include liquid synthetic polyolefins of which less than 60% by volume distills at 300°C, after conversion to 1 013 millibars when a reduced-pressure distillation method is used (Chapter 39).
3. For the purposes of heading 2710, "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 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).

HS Code	Description	Rate of Duty (%)
2701	Coal; briquettes, ovoids and similar solid fuels manufactured from coal:	
	- Coal, whether or not pulverized, but not agglomerated:	
2701 11 00	-- Anthracite	10
2701 12 00	-- Bituminous coal	10
2701 19 00	-- Other coal	10
2701 20 00	- Briquettes, ovoids and similar soiled fuels manufactured from coal	10
2702	Lignite, whether or not agglomerated, excluding jet:	
2702 10 00	- Lignite, whether or not pulverized, but not agglomerated	10
2702 20 00	- Agglomerated lignite	10
2703 00 00	Peat (including peat litter), whether or not agglomerated	10
2704 00	Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon:	
2704 00 10	--- Coke of coal	5
2704 00 20	--- Coke of lignite or peat	5
2704 00 90	--- Other	5
2705 00 00	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons	10
2706 00	Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars:	
2706 00 10	--- Coal tar	10
2706 00 90	--- Other	10
2707	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)	10
2707 20 00	- toluol (toluene)	10
2707 30 00	- xylol (xylenes)	10
2707 40 00	- Naphthalene	10

HS Code	Description	Rate of Duty (%)
2707 50 00	- Other aromatic hydrocarbon mixtures of which 65% or more by volume (including losses) distils at 250°C by the ASTM D 86 method	20
2707 60 00	- Phenols	20
	- Other:	
2707 91 00	-- Creosote oils	20
	-- Other:	
2707 99 10	--- Carbon black oil (carbon black feedstock)	10
2707 99 90	--- Other	25
2708	Pitch and pitch coke, obtained from coal tar or from other mineral tars:	
2708 10 00	- Pitch	10
2708 20 00	- Pitch coke	10
2709 00 00	Petroleum oils and oils obtained from bituminous minerals, crude	5
2710	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils:	
	- Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than waste oils :	
2710 11	-- Light oils and preparations:	
2710 11 10	--- Motor spirit	5
2710 11 20	--- Aviation spirit	5
2710 11 30	--- Spirit type jet fuel	5
2710 11 40	--- White spirit	10
2710 11 50	--- Solvent naphtha	10
2710 11 90	--- Other	25
2710 19	-- Other:	
	--- Kerosene, including kerosene type jet fuel:	
2710 19 11	---- Kerosene	5
2710 19 12	---- J.P.1	5
2710 19 13	---- J.P.4	5
2710 19 19	---- Other	5
	--- Other medium oils and preparations:	
2710 19 21	---- Light diesel oil	5
2710 19 29	---- Other	10
	--- Gas oils:	
2710 19 31	---- High speed diesel oil	10
2710 19 39	---- Other	25
	--- Fuel oils:	
2710 19 41	---- Furnace-oil	5
2710 19 42	---- Petroleum top naphtha	25
2710 19 49	---- Other	25
	--- Lubricating oils, i.e., oils not ordinarily used for other purposes, having a flash point of or above 200°F by Abel's Close Test:	
2710 19 51	---- In packs not exceeding 10 litres	Rs. 0.88/ litre + 25%
2710 19 52	---- In packs exceeding 10 litres	Rs. 0.88/ litre + 25%
2710 19 53	---- In bulk	Rs. 0.88/ litre + 25%
	--- Other:	
2710 19 91	---- Mineral oil having a flash point of or above 200°F, mainly used for batching jute or other fibres	25
2710 19 92	---- Mineral greases	25
2710 19 93	---- Base oils for lubricating oils of subheadings 2710 1751 to 2710 19 53	25
2710 19 94	---- Liquids for hydraulic brakes	25
2710 19 95	---- Liquid paraffin	25
2710 19 96	---- White oil	25
2710 19 97	---- Transformer and circuit-breaker oils	25
2710 19 98	---- Spin finish oils (low viscosity lubricating oils used for the treatment of textile materials)	10
2710 19 99	---- Other	25
	- Waste Oil:	
2710 91 00	-- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	25
2710 99 00	-- Other	25
2711	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

HS Code	Description	Rate of Duty (%)
2711 19 00	- - Other	5
	- In gaseous state:	
2711 21 00	- - Natural gas	10
2711 29 00	- - Other	10
2712	Petroleum jelly; paraffin wax, microcrystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured:	
2712 10 00	- Petroleum jelly	25
2712 20 00	- Paraffin wax containing by weight less than 0.75% of oil	20
2712 90	- Other:	
2712 90 10	- - - Slack wax	20
2712 90 90	- - - Other	20
2713	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals:	
	- Petroleum coke:	
2713 11 00	- - Not calcined	10
2713 12 00	- - Calcined	10
2713 20 00	- Petroleum bitumen	25
2713 90	- Other residues of petroleum oils or of oils obtained from bituminous minerals:	
2713 90 10	- - - Carbon black oil (carbon black feed stock)	10
2713 90 20	- - - Residue carbon oil	25
2713 90 90	- - - Other	10
2714	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	25
2714 90 00	- Other	25
2715 00 00	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs)	25
2716 00 00	Electrical energy	5

SECTION VI PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES

NOTES

1. a) Goods (other than radioactive ores) answering to a description in heading 2844 or 2845 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 2843 or 2846 are to be classified in those headings and in no other heading of this Section.
2. Subject to Note 1 above, goods classifiable in heading 3004, 3005, 3006, 3212, 3303, 3304, 3305, 3306, 3307, 3506, 3707 or 3808 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 anti-caking agent) necessary for their preservation or transport;
 - e) the products mentioned in a), b), c) or d) above with an added anti-dusting agent or a colouring substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for specific use rather than for general use.
2. In addition to dithionites and sulphoxylates, stabilized with organic substances (heading 2831), carbonates and peroxocarbonates of inorganic bases (heading 2836), cyanides, cyanide oxides and complex cyanides of inorganic bases (heading 2837), fulminates, cyanates and thiocyanates of inorganic bases (heading 2838), organic products included in headings 2843 to 2846 and carbides (heading 2849), 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 2811);
 - b) halide oxides of carbon (heading 2812);
 - c) carbon disulphide (heading 2813);
 - d) thiocarbonates, selenocarbonates, tellurocarbonates, selenocyanates, tellurocyanates, tetrathiocyanatodiamminochromates (reineckates) and other complex cyanates, of inorganic bases (heading 2842);
 - e) hydrogen peroxide, solidified with urea (heading 2847), carbon oxysulphide, thiocarbonyl halides, cyanogen, cyanogen halides and cyanamide and its metal derivatives (heading 2851) 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 3206; glass frit and other glass in the form of powder, granules or flakes, of heading 3207;
 - e) artificial graphite (heading 3801); products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading 3813; ink removers put up in packings for retail sale, of heading 3824; 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 3824;
 - f) precious or semi-precious stones (natural, synthetic or reconstructed) or dust or powder of such stones (headings 7102 to 7105), 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 9001).
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 2826 to 2842 apply only to metal or ammonium salts or peroxy salts.
Except where the context otherwise requires, double or complex salts are to be classified in heading 2842.
6. Heading 2844 applies only to:
- technetium (atomic 43), promethium (atomic 61), polonium (atomic 84) and all elements with an atomic number greater than 84;
 - 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;
 - compounds, inorganic or organic, of these elements or isotopes, whether or not chemically defined, whether or not mixed together;
 - 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 µCi/g);
 - spent (irradiated) fuel elements (cartridges) of nuclear reactors;
 - radioactive residues whether or not usable.
- The term "isotopes", for the purposes of this Note and of the wording of headings 2844 and 2845, refers to:
- individual nuclides, excluding, however, those existing in nature in the monoisotopic state;
 - mixtures of isotopes of one and the same element, enriched in one or several of the said isotopes, that is, elements of which the natural isotopic composition has been artificially modified.
7. Heading 2848 includes copper phosphide (phosphor copper) containing more than 15% by weight of phosphorus.
8. Chemical elements (for example, silicon and selenium) doped for use in electronics are to be classified in this Chapter, provided that they are in forms unworked as drawn, or in the form of cylinders or rods. When cut in the form of discs, wafers or similar forms, they fall in heading 3818.

HS Code	Description	Rate of Duty (%)
I. CHEMICAL ELEMENTS		
2801	Fluorine, chlorine, bromine and iodine:	
2801 10 00	- Chlorine	10
2801 20 00	- Iodine	10
2801 30 00	- Fluorine; bromine	10
2802 00	Sulphur, sublimed or precipitated; colloidal sulphur:	
2802 00 10	--- Sublimed or precipitated	5
2802 00 20	--- Colloidal	5
2803 00	Carbon (carbon blacks and other forms of carbon not elsewhere specified or included):	
2803 00 10	--- Carbon black (rubber grade)	25
2803 00 20	--- Acetylene black	10
2803 00 90	--- Other	20
2804	Hydrogen, rare gases and other non-metals:	
2804 10 00	- Hydrogen	10
	- Rare gases:	
2804 21 00	-- Argon	10
2804 29 00	-- Other	10
2804 30 00	- Nitrogen	10
2804 40 00	- Oxygen	10
2804 50 00	- Boron; tellurium	10
	- Silicon:	
2804 61 00	-- Containing by weight not less than 99.99% of silicon	10
2804 69 00	-- Other	10
2804 70 00	- Phosphorus	10
2804 80 00	- Arsenic	10
2804 90 00	- Selenium	5
2805	Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not inter-mixed or inter-alloyed; mercury:	
	- Alkali or alkaline-earth metals:	
2805 11 00	-- Sodium	10
2805 12 00	-- Calcium	10
2805 19 00	-- Other	10
2805 30 00	- Rare-earth metals, scandium and yttrium whether or not intermixed or interalloyed	10
2805 40 00	- Mercury	10
II.-INORGANIC ACIDS AND INORGANIC OXYGEN COMPOUNDS OF NON-METALS		
2806	Hydrogen chloride (hydrochloric acid); chlorosulphuric acid:	
2806 10 00	- Hydrogen chloride (hydrochloric acid)	10
2806 20 00	- Chlorosulphuric acid	10
2807 00 00	Sulphuric acid; oleum	10
2808 00	Nitric acid; sulphonitric acids:	
2808 00 10	--- Nitric acid	10
2808 00 90	--- Sulphonitric acids	10

HS Code	Description	Rate of Duty (%)
2809	Diphosphorus pentoxide; phosphoric acid; polyphosphoric acids, whether or not chemically defined:	
2809 10 00	- Diphosphorus pentoxide	10
2809 20	- Phosphoric acid and poly-phosphoric acids:	
2809 20 10	--- Phosphoric acid	10
2809 20 20	--- Phosphorous acid	10
2809 20 30	--- Hypophosphoric acid	10
2809 20 90	--- Other	10
2810 00	Oxides of boron; boric acids:	
2810 00 10	--- Oxides of boron	10
2810 00 20	--- Boric acid	10
2811	Other inorganic acids and other inorganic oxygen compounds of non-metals:	
	- Other inorganic acids:	
2811 11 00	-- Hydrogen fluoride (hydrofluoric acid)	10
2811 19 00	-- Other	10
	- Other inorganic oxygen compounds of non-metals:	
2811 21 00	-- Carbon dioxide	10
2811 22 00	-- Silicon dioxide	10
2811 23 00	-- Sulphur dioxide	10
2811 29 00	-- Other	10
III. HALOGEN OR SULPHUR COMPOUNDS OF NON-METALS		
2812	Halides and halide oxides of non-metals:	
2812 10 00	- Chlorides and chloride oxides	10
2812 90 00	- Other	10
2813	Sulphides of non-metals; commercial phosphorus trisulphide:	
2813 10 00	- Carbon disulphide	10
2813 90 00	- Other	10
IV. INORGANIC BASES AND OXIDES, HYDROXIDES AND PEROXIDES OF METALS		
2814	Ammonia, anhydrous or in aqueous solution:	
2814 10 00	- Anhydrous ammonia	10
2814 20 00	- Ammonia in aqueous solution	10
2815	Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium:	
	- Sodium hydroxide (caustic soda):	
2815 11 00	-- Solid	25
2815 12 00	-- In aqueous solution (soda lye or liquid soda)	Rs. 7 000/tonne
2815 20 00	- Potassium hydroxide (caustic potash)	10
2815 30 00	- Peroxides of sodium or potassium	10
2816	Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium:	
2816 10	- Hydroxide and peroxide of magnesium:	
2816 10 10	--- Magnesium hydroxide	10
2816 10 90	--- Other	10
2816 40 00	- Oxides, hydroxides and peroxides of strontium or barium	10
2817 00 00	Zinc oxide; zinc peroxide	10
2818	Artificial corundum, whether or not chemically defined; aluminium oxide; aluminium hydroxide:	
2818 10 00	- Artificial corundum whether or not chemically defined	10
2818 20 00	- Aluminium oxide, other than artificial corundum	10
2818 30 00	- Aluminium hydroxide	10
2819	Chromium oxides and hydroxides:	
2819 10 00	- Chromium trioxide	10
2819 90	- Other:	
2819 90 10	--- Chromium oxide	10
2819 90 20	--- Chromium hydroxide	10
2820	Manganese oxides:	
2820 10	- Manganese dioxide:	
2820 10 10	--- Electrolytic	10
2820 10 90	--- Other	10
2820 90 00	- Other	10
2821	Iron oxides and hydroxides; earth colours containing 70% or more by weight of combined iron evaluated as Fe₂O₃:	
2821 10	- Iron oxides and hydroxides:	
2821 10 10	--- Iron oxides	10
2821 10 20	--- Iron hydroxides	10
2821 20 00	- Earth colours	20

HS Code	Description	Rate of Duty (%)
2822 00 00	Cobalt oxides and hydroxides; commercial cobalt oxides	10
2823 00	Titanium oxides:	
2823 00 10	- - - Titanium oxides	10
2823 00 20	- - - Titanium dioxides	10
2824	Lead oxides; red lead and orange lead:	
2824 10 00	- Lead monoxide (litharge, massicot)	10
2824 20 00	- Red lead and orange lead	10
2824 90 00	- Other	10
2825	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	10
2825 20 00	- Lithium oxide and hydroxide	10
2825 30 00	- Vanadium oxides and hydroxides	10
2825 40 00	- Nickel oxides and hydroxides	10
2825 50 00	- Copper oxides and hydroxides	10
2825 60 00	- Germanium oxides and zirconium dioxide	5
2825 70 00	- Molybdenum oxides and hydroxides	10
2825 80 00	- Antimony oxides	10
2825 90 00	- Other	10
V. SALTS AND PEROXYSALTS, OF INORGANIC ACIDS AND METALS		
2826	Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts:	
	- Fluorides:	
2826 11 00	- - Of ammonium or of sodium	10
2826 12 00	- - Of aluminium	10
2826 19 00	- - Other	10
2826 20 00	- Fluorosilicates of sodium or of potassium	10
2826 30 00	- Sodium hexafluoroaluminate (synthetic cryolite)	10
2826 90 00	- Other	5
2827	Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides:	
2827 10 00	- Ammonium chloride	5
2827 20 00	- Calcium chloride	5
	- Other chlorides:	
2827 31 00	- - Of magnesium	10
2827 32 00	- - Of aluminium	10
2827 33 00	- - Of iron	10
2827 34 00	- - Of cobalt	10
2827 35 00	- - Of nickel	10
2827 36 00	- - Of zinc	10
2827 39	- - Other:	
2827 39 10	- - - Chlorides of potassium (chemically pure)	10
2827 39 90	- - - Other	10
	- Chloride oxides and chloride hydroxides:	
2827 41 00	- - Of copper	10
2827 49 00	- - Other	10
	- Bromides and bromide oxides:	
2827 51 00	- - Bromides of sodium or of potassium	10
2827 59 00	- - Other	10
2827 60 00	- Iodides and iodide oxides	10
2828	Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites:	
2828 10	- Commercial calcium hypochlorite and other calcium hypochlorites:	
2828 10 10	- - - Commercial calcium hypochlorite (bleaching powder)	10
2828 10 90	- - - Other	10
2828 90 00	- Other	10
2829	Chlorates and perchlorates; bromates and perbromates; iodates and periodates:	
	- Chlorates:	
2829 11 00	- - Of sodium	10
2829 19	- - Other:	
2829 19 10	- - - Potassium chlorates	10
2829 19 90	- - - Other	10
2829 90 00	- Other	10
2830	Sulphides; polysulphides, whether or not chemically defined:	
2830 10 00	- Sodium sulphides	10
2830 20 00	- Zinc sulphide	10
2830 30 00	- Cadmium sulphide	10
2830 90	- Other:	
2830 90 10	- - - Sodium hydrogen sulphide	10
2830 90 90	- - - Other	10

HS Code	Description	Rate of Duty (%)
2831	Dithionites and sulfoxylates:	
2831 10	- Of sodium:	
2831 10 10	--- Dithionites	10
2831 10 90	--- Other	10
	- Other:	
2831 90 10	--- Formaldehyde sulfoxylates	10
2831 90 20	--- Dithionites	10
2831 90 90	--- Other	10
2832	Sulphites; thiosulphates:	
2832 10 00	- Sodium sulphites	10
2832 20	- Other sulphites:	
2832 20 10	--- Ammonium sulphite	10
2832 20 20	--- Sodium acid sulphite	10
2832 20 90	--- Other	10
2832 30 00	- Thiosulphates	10
2833	Sulphates; alums; peroxosulphates (persulphates):	
	- Sodium sulphates:	
2833 11 00	-- Disodium sulphate	20
2833 19 00	-- Other	10
	- Other sulphates:	
2833 21 00	-- Of magnesium	10
2833 22 00	-- Of aluminium	10
2833 23 00	-- Of chromium	25
2833 24 00	-- Of nickel	10
2833 25 00	-- Of copper	10
2833 26 00	-- Of zinc	10
2833 27 00	-- Of barium	10
2833 29	-- Other:	
2833 29 10	--- Ferrous sulphate	10
2833 29 20	--- Lead sulphates	10
2833 29 90	--- Other	10
2833 30 00	- Alums	10
2833 40 00	- Peroxosulphates (persulphates)	10
2834	Nitrites; nitrates:	
2834 10 00	- Nitrites	10
	- Nitrates:	
2834 21 00	-- Of potassium	10
2834 29	-- Other:	
2834 29 10	--- Of sodium	10
2834 29 90	--- Other	10
2835	Phosphinates (hypophosphites), phosphonates (phosphites) and phosphates; poly-phosphates, whether or not chemically defined:	
2835 10 00	- Phosphinates (hypophosphites) and phosphonates (phosphites)	10
	- Phosphates:	
2835 22	-- Of mono- or disodium:	
2835 22 10	--- Of mono sodium	10
2835 22 90	--- Other	10
2835 23 00	-- Of trisodium	10
2835 24 00	-- Of potassium	10
2835 25 00	-- Calcium hydrogenorthophosphate ("dicalcium phosphate")	10
2835 26 00	-- Other phosphates of calcium	10
2835 29	-- Other:	
2835 29 10	--- Of aluminium	10
2835 29 20	--- Of sodium acid	10
2835 29 90	--- Other	10
	- Polyphosphates:	
2835 31 00	-- Sodium triphosphate (sodium tripolyphosphate)	10
2835 39 00	-- Other	10
2836	Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamate:	
2836 10	- Commercial ammonium carbamate and other ammonium carbonates:	
2836 10 10	--- Ammonium carbonates	10
2836 10 20	--- Ammonium bicarbonate	10
2836 10 90	--- Other	10
2836 20 00	- Disodium carbonate (Soda ash)	20
2836 30 00	- Sodium hydrogen carbonate (sodium bicarbonate)	20
2836 40 00	- Potassium carbonates	5
2836 50 00	- Calcium carbonate	10
2836 60 00	- Barium carbonate	10
2836 70 00	- Lead carbonates	10
	- Other:	
2836 91 00	-- Lithium carbonates	10

HS Code	Description	Rate of Duty (%)
2836 92 00	-- Strontium carbonate	10
2836 99	-- Other:	
2836 99 10	--- Magnesium carbonate	10
2836 99 90	--- Other	10
2837	Cyanides, cyanide oxides and complex cyanides:	
	- Cyanides and cyanide oxides:	
2837 11 00	-- Of sodium	10
2837 19 00	-- Other	10
2837 20 00	- Complex cyanides	10
2838 00 00	Fulminates, cyanates and thiocyanates	10
2839	Silicates; commercial alkali metal silicates:	
	- Of sodium:	
2839 11 00	-- Sodium metasilicates	10
2839 19	-- Other:	
2839 19 10	--- Sodium silicate	10
2839 19 90	--- Other	10
2839 20 00	- Of potassium	10
2839 90 00	- Other	10
2840	Borates; peroxoborates (perborates):	
	- Disodium tetraborate (refined borax):	
2840 11 00	-- Anhydrous	10
2840 19 00	-- Other	10
2840 20 00	- Other borates	10
2840 30 00	- Peroxoborates (perborates)	10
2841	Salts of oxometallic or peroxometallic acids:	
2841 10 00	- Aluminates	10
2841 20 00	- Chromates of zinc or of lead	10
2841 30 00	- Sodium dichromate	25
	- Other chromates and dichromates; peroxochromates:	
2841 50 10	--- Sodium chromate	10
2841 50 90	--- Other	10
	- Manganites, manganates and permanganates:	
2841 61 00	-- Potassium permanganate	10
2841 69 00	-- Other	10
2841 70 00	- Molybdates	10
2841 80 00	- Tungstates (wolframates)	10
2841 90 00	- Other	10
2842	Other salts of inorganic acids or peroxyacids (including aluminosilicates whether or not chemically defined), other than azides:	
2842 10 00	- Double or complex silicates, including aluminosilicates whether or not chemically defined	10
2842 90 00	- Other	10
VI.-MISCELLANEOUS		
2843	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	10
	- Silver compounds:	
2843 21 00	-- Silver nitrate	10
2843 29 00	-- Other	10
2843 30 00	- Gold compounds	10
2843 90 00	- Other compounds; amalgams	10
2844	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	10
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	10
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	10
2844 40 00	- Radioactive elements and isotopes and compounds other than those of subheading 2844 10, 2844 20 or 2844 30; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues	10
2844 50 00	- Spent (irradiated) fuel elements (cartridges) of nuclear reactors	10
2845	Isotopes other than those of heading 2844; compounds, inorganic or organic, of such isotopes, whether or not chemically defined:	
2845 10 00	- Heavy water (deuterium oxide)	10
2845 90 00	- Other	10

HS Code	Description	Rate of Duty (%)
2846	Compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixtures of these metals:	
2846 10 00	- Cerium compounds	10
2846 90 00	- Other	10
2847 00 00	Hydrogen peroxide, whether or not solidified with urea:	10
2848 00 00	Phosphides, whether or not chemically defined, excluding ferrophosphorus	10
2849	Carbides, whether or not chemically defined:	
2849 10 00	- Of calcium	25
2849 20 00	- Of silicon	10
2849 90 00	- Other	10
2850 00 00	Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 2849	10
2851 00 00	Other inorganic compounds (including distilled or conductivity water and water of similar purity); liquid air (whether or not rare gases have been removed); compressed air; amalgams, other than amalgams of precious metals	10

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 2936 to 2939 or the sugar ethers, sugar acetals and sugar esters, and their salts, of heading 2940, or the products of heading 2941, 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 1520;
 - b) ethyl alcohol (heading 2207 or 2208);
 - c) methane or propane (heading 2711);
 - d) the compounds of carbon mentioned in Note 2 to Chapter 28;
 - e) urea (heading 3102 or 3105);
 - f) colouring matter of vegetable or animal origin (heading 3203); synthetic organic colouring matter, synthetic organic products of a kind used as fluorescent brightening agents or as luminophores (heading 3204) or dyes or other colouring matter put up in forms or packings for retail sale (heading 3212);
 - g) enzymes (heading 3507);
 - 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 3606);
 - ij) products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading 3813; ink removers put up in packings for retail sale, of heading 3824; or
 - k) optical elements, for example, of ethylenediamine tartrate (heading 9001).
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 2904 to 2906, 2908 to 2911 and 2913 to 2920, 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 purposes of heading 2929.
For the purposes of headings 2911, 2912, 2914, 2918 and 2922, "oxygen-function" is to be restricted to the functions (the characteristic organic oxygen-containing groups) referred to in headings 2905 to 2920.
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 2942, 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 2942 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 2905).
 - e) Halides of carboxylic acids are to be classified in the same heading as the corresponding acids.
6. The compounds of headings 2930 and 2931 are organic compounds the molecules of which contain, in addition to atoms of hydrogen, oxygen or nitrogen, atoms of other non-metals or of metals (such as sulphur, arsenic, mercury or lead) directly linked to carbon atoms.
Heading 2930 (organo-sulphur compounds) and heading 2931 (other organo-inorganic compounds) do not include sulphonated or halogenated derivatives (including compound derivatives) which, apart from hydrogen, oxygen and nitrogen, only have directly linked to carbon the atoms of sulphur or of a halogen which give them their nature of sulphonated or halogenated derivatives (or compound derivatives).

7. Headings 2932, 2933 and 2934 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.

8. For the purposes of heading 2937:

a) the term "hormones" includes hormone-releasing or hormone-stimulating factors, hormone inhibitors and hormone antagonists (anti-hormones);

b) the expression "used primarily as hormones" applies not only to hormone derivatives and structural analogues used primarily for their hormonal effect, but also to those derivatives and structural analogues used primarily as intermediates in the synthesis of products of this heading.

SUBHEADING 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.

HS Code	Description	Rate of Duty (%)
I. HYDROCARBONS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		
2901	Acyclic hydrocarbons:	
2901 10	- Saturated:	
2901 10 10	--- Butanes, pentanes and hexanes	10
2901 10 90	--- Other	10
	- Unsaturated:	
2901 21 00	-- Ethylene	5
2901 22 00	-- propene (propylene)	5
2901 23 00	-- butene (butylene) and isomers thereof	10
2901 24 00	-- Buta-1,3-diene and isoprene	10
2901 29	-- Other:	
2901 29 10	--- Unsaturated heptanes	10
2901 29 90	--- Other	10
2902	Cyclic hydrocarbons:	
	- Cyclanes, cyclenes and cycloterpenes:	
2902 11 00	-- Cyclohexane	10
2902 19 00	-- Other	10
2902 20 00	- Benzene	5
2902 30 00	- Toluene	5
	- Xylenes:	
2902 41 00	-- <i>o</i> -Xylene	5
2902 42 00	-- <i>m</i> -Xylene	5
2902 43 00	-- <i>p</i> -Xylene	5
2902 44 00	-- Mixed xylene isomers	10
2902 50 00	- Styrene	5
2902 60 00	- Ethylbenzene	10
2902 70 00	- Cumene	10
2902 90	- Other:	
2902 90 10	--- Naphthalene	20
2902 90 20	--- Limonene	20
2902 90 90	--- Other	10
2903	Halogenated derivatives of hydrocarbons:	
	- Saturated chlorinated derivatives of acyclic hydrocarbons:	
2903 11	-- Chloromethane (methyl chloride) and chloroethane (ethyl chloride):	
2903 11 10	--- Methyl chloroform	10
2903 11 20	--- Saturated chloromethane (methyl chloride)	10
2903 11 90	--- Other	10
2903 12 00	-- Dichloromethane (methylene chloride)	10
2903 13 00	-- Chloroform (trichloromethane)	10
2903 14 00	-- Carbon tetrachloride	10
2903 15 00	-- 1,2-Dichloroethane (ethylene dichloride)	10
2903 19 00	-- Other	10
	- Unsaturated chlorinated derivatives of acyclic hydrocarbons:	
2903 21 00	-- Vinyl chloride (chloroethylene)	5
2903 22 00	-- Trichloroethylene	10
2903 23 00	-- Tetrachloroethylene (perchloroethylene)	10
2903 29 00	-- Other	10
2903 30	- Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons:	
2903 30 10	--- Methyl Bromide	10
2903 30 20	--- Difluoromethane	10
2903 30 90	--- Other	10
	- Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens:	
2903 41 00	-- trichlorofluoromethane	10
2903 42 00	-- Dichlorodifluoromethane	10

HS Code	Description	Rate of Duty (%)
2903 43 00	-- Trichlorotrifluoroethanes	10
2903 44 00	-- Dichlorotetrafluoroethanes and chloropentafluoroethane	10
2903 45	-- Other derivatives perhalogenated only with fluorine and chlorine:	
2903 45 10	--- Pentachlorofluoromethane	10
2903 45 20	--- Chloropentafluoroethane	10
2903 45 30	--- Tetrachlorodifluoroethanes	10
2903 45 40	--- Heptachlorofluoropropanes	10
2903 45 50	--- Hexachlorodifluoropropanes	10
2903 45 60	--- Trichloropentafluoropropanes	10
2903 45 70	--- Dichlorohexafluoropropanes	10
2903 45 90	--- Other	10
2903 46 00	-- Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes	10
2903 47 00	-- Other perhalogenated derivatives	10
2903 49 00	-- Other	10
	- Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons:	
2903 51 00	-- 1,2,3,4,5,6-Hexachloro cyclohexane	10
2903 59 00	-- Other	10
	- Halogenated derivatives of aromatic hydrocarbons:	
2903 61	-- chlorobenzene, <i>o</i> -dichlorobenzene and <i>p</i> -dichlorobenzene:	
2903 61 10	--- Chlorobenzene	10
2903 61 20	--- <i>o</i> -Dichlorobenzene	10
2903 61 30	--- <i>p</i> -Dichlorobenzene	10
2903 62 00	-- hexachlorobenzene and DDT (1,1,1-trichloro-2,2-bis(<i>p</i> -chlorophenyl)ethane)	10
2903 69 00	-- Other	10
2904	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated:	
2904 10	- Derivatives containing only sulpho groups, their salts and ethyl esters:	
2904 10 10	--- Benzene sulphonic acid	10
2904 10 90	--- Other	10
2904 20	- Derivatives containing only nitro or only nitroso groups:	
2904 20 10	--- Nitrobenzene (mirbane oil)	10
2904 20 90	--- Other	10
2904 90 00	- Other	10
	II. ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	
2905	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:	
	- Saturated monohydric alcohols:	
2905 11 00	-- Methanol (methyl alcohol)	10
2905 12	-- Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol):	
2905 12 10	--- Saturated propyl alcohol (propan-1-ol)	10
2905 12 20	--- Saturated isopropyl alcohol (propan-2-ol)	10
2905 13 00	-- Butan-1-ol (n-butyl alcohol)	5
2905 14 00	-- Other butanols	5
2905 15 00	-- Pentanol (amyl alcohol) and isomers thereof	10
2905 16 00	-- Octanol (octyl alcohol) and isomers thereof	5
2905 17	-- Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol):	
2905 17 10	--- Saturated stearyl alcohol	10
2905 17 20	--- Saturated cetyl alcohol	10
2905 19 00	-- Other	10
	- Unsaturated monohydric alcohols:	
2905 22 00	-- Acyclic terpene alcohols	10
2905 29 00	-- Other	10
	- Diols:	
2905 31 00	-- Ethylene glycol (ethanediol)	10
2905 32 00	-- Propylene glycol (propane-1,2-diol)	10
2905 39 00	-- Other	5
	- Other polyhydric alcohols:	
2905 41 00	-- 2-Ethyl-2-(hydroxymethyl)-propane-1,3-diol (trimethylolpropane)	10
2905 42 00	-- Pentaerythritol	10
2905 43 00	-- Mannitol	10
2905 44 00	-- D-Glucitol (sorbitol)	25
2905 45 00	-- Glycerol	25
2905 49 00	-- Other	20
	- Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols:	
2905 51 00	-- Ethchlorvynol (INN)	10
2905 59 00	-- Other	10
2906	Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:	
	- Cyclanic, cyclenic or cycloterpenic:	
2906 11 00	-- Menthol	10
2906 12 00	-- Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols	10
2906 13 00	-- Sterols and inositols	10
2906 14 00	-- Terpeneols	10
2906 19 00	-- Other	10

HS Code	Description	Rate of Duty (%)
2906 21 00	- Aromatic: -- Benzyl alcohol	10
2906 29 00	-- Other	10
III. PHENOLS, PHENOL-ALCOHOLS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		
2907	Phenols; phenol-alcohols:	
	- Monophenols:	
2907 11 00	-- Phenol (hydroxybenzene) and its salts	10
2907 12 00	-- Cresols and their salts	10
2907 13 00	-- Octylphenol, nonylphenol and their isomers; salts thereof	10
2907 14 00	-- Xylenols and their salts	10
2907 15 00	-- Naphthols and their salts	10
2907 19 00	-- Other	10
	- polyphenols; phenol-alcohols:	
2907 21 00	-- Resorcinol and its salts	10
2907 22 00	-- Hydroquinone (quinol) and its salts	10
2907 23 00	-- 4,4'-Isopropylidenediphenol (bisphenol A, diphenylolpropane) and its salts	10
2907 29 00	-- Other	10
2908	Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols:	
2908 10	- Derivatives containing only halogen substituents and their salts:	
2908 10 10	--- 4-chloro-3-methylphenol and chlorohydroquinone	10
2908 10 90	--- Other	10
2908 20 00	- Derivatives containing only sulpho groups, their salts and esters	10
2908 90 00	- Other	10
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		
2909	Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides, ether peroxides, ketone peroxides (whether or not chemically defined), and their halogenated, sulphonated, nitrated or nitrosated derivatives:	
	- Acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives:	
2909 11 00	-- Diethyl ether	10
2909 19	-- Other:	
2909 19 10	--- Methyl tertiary butyl ether (MTBE)	5
2909 19 90	--- Other	10
2909 20 00	- Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	10
2909 30 00	- Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	10
	- Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:	
2909 41 00	-- 2,2'-Oxydiethanol (diethylene glycol, digol)	10
2909 42 00	-- Monomethyl ethers of ethylene glycol or of diethylene glycol	10
2909 43 00	-- Monobutyl ethers of ethylene glycol or of diethylene glycol	10
2909 44 00	-- Other monoalkylethers of ethylene glycol or of diethylene glycol	10
2909 49 00	-- Other	10
2909 50 00	- Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives	10
2909 60 00	- Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives	10
2910	Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives:	
2910 10 00	- oxirane (ethylene oxide)	10
2910 20 00	- methyloxirane (propylene oxide)	10
2910 30 00	- 1-Chloro-2,3-epoxypropane (epichlorohydrin)	10
2910 90 00	- Other	10
2911 00 00	Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives	10
V. ALDEHYDE-FUNCTION COMPOUNDS		
2912	Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; para-formaldehyde:	
	- Acyclic aldehydes without other oxygen function:	
2912 11 00	-- Methanal (formaldehyde)	10
2912 12 00	-- Ethanal (acetaldehyde)	10
2912 13 00	-- Butanal (butyraldehyde, normal isomers)	10
2912 19 00	-- Other	10
	- Cyclic aldehydes without other oxygen function:	
2912 21 00	-- benzaldehyde	10
2912 29 00	-- Other	10
2912 30 00	- Aldehyde-alcohols	10

HS Code	Description	Rate of Duty (%)
	- Aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function:	
2912 41 00	-- Vanillin (4-hydroxy-3-methoxy- benzaldehyde)	10
2912 42 00	-- Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde)	10
2912 49 00	-- Other	10
2912 50 00	- Cyclic polymers of aldehydes	10
2912 60 00	- Paraformaldehyde	10
2913 00 00	Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 2912	10
	VI. KETONE-FUNCTION COMPOUNDS AND QUINONE-FUNCTION COMPOUNDS	
2914	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	25
2914 12 00	-- Butanone (methyl ethyl ketone)	10
2914 13 00	-- 4-Methylpentan-2-one (methyl isobutyl ketone)	10
2914 19 00	-- Other	10
	- Cyclanic, cyclenic or cycloterpenic ketones without other oxygen function:	
2914 21 00	-- Camphor	10
2914 22 00	-- Cyclohexanone and methylcyclohexanones	10
2914 23 00	-- Ionones and methylinones	10
2914 29 00	-- Other	10
	- Aromatic ketones without other oxygen function:	
2914 31 00	-- Phenylacetone (phenylpropan-2-one)	10
2914 39 00	-- Other	10
2914 40 00	- Ketone-alcohols and ketone-aldehydes	10
2914 50 00	- Ketone-phenols and ketones with other oxygen function	10
	- Quinones:	
2914 61 00	-- anthraquinone	10
2914 69 00	-- Other	10
2914 70 00	- Halogenated, sulphonated, nitrated or nitrosated derivatives	10
	VII. CARBOXYLIC ACIDS AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	
2915	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	25
2915 12	-- Salts of formic acid:	
2915 12 10	--- Sodium formate	5
2915 12 90	--- Other	10
2915 13 00	-- Esters of formic acid	10
	- Acetic acid and its salts; acetic anhydride:	
2915 21 00	-- Acetic acid	25
2915 22 00	-- Sodium acetate	10
2915 23 00	-- Cobalt acetates	10
2915 24 00	-- Acetic anhydride	10
2915 29	-- Other:	
2915 29 10	--- Calcium acetate	10
2915 29 20	--- Lead acetate	10
2915 29 90	--- Other	10
	- Esters of acetic acid:	
2915 31 00	-- Ethyl acetate	25
2915 32 00	-- Vinyl acetate	5
2915 33 00	-- n-Butyl acetate	25
2915 34 00	-- Isobutyl acetate	10
2915 35 00	-- 2-Ethoxyethyl acetate	10
2915 39	-- Other:	
2915 39 10	--- Benzyl acetate	10
2915 39 20	--- Amyl acetate	10
2915 39 90	--- Other	10
2915 40 00	- Mono-, di- or trichloroacetic acids, their salts and esters	10
2915 50 00	- Propionic acid, its salts and esters	10
2915 60	- Butanoic acids, pentanoic acids, their salts and esters:	
2915 60 10	--- Butyric acids	10
2915 60 20	--- Salts and esters of butyric acids	10
2915 60 30	--- Salts and esters of valeric acids	10
2915 70	- Palmitic acid, stearic acid, their salts and esters:	
2915 70 10	--- Stearic acid	25
2915 70 90	--- Other	10
2915 90 00	- Other	10

HS Code	Description	Rate of Duty (%)
2916	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	5
2916 12 00	-- Esters of acrylic acid	5
2916 13 00	-- Methacrylic acid and its salts	5
2916 14 00	-- Esters of methacrylic acid	5
2916 15	-- Oleic, linoleic or linolenic acids, their salts and esters:	
2916 15 10	--- Unsaturated oleic acid	10
2916 15 20	--- Unsaturated salts and derivatives of oleic acid	10
2916 15 90	--- Other	10
2916 19 00	-- Other	10
2916 20 00	- Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	10
	- Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
2916 31	-- Benzoic acid, its salts and esters:	
2916 31 10	--- Benzoic acid	10
2916 31 20	--- Sodium benzoate	10
2916 31 90	--- Other	10
2916 32 00	-- Benzoyl peroxide and benzoyl chloride	10
2916 34 00	-- Phenylacetic acid and its salts	10
2916 35 00	-- Esters of phenylacetic acid	10
2916 39	-- Other:	
2916 39 10	--- Ibuprofen	25
2916 39 90	--- Other	10
2917	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	-- Oxalic acid, its salts and esters:	
2917 11 10	--- Oxalic acid	10
2917 11 90	--- Other	10
2917 12 00	-- Adipic acid, its salts and esters	5
2917 13 00	-- Azelaic acid, sebacic acid, their salts and esters	10
2917 14 00	-- Maleic anhydride	10
2917 19 00	-- Other	10
2917 20 00	- Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	10
	- Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
2917 31 00	-- Dibutyl orthophthalates	25
2917 32 00	-- Dioctyl orthophthalates	25
2917 33 00	-- Dinonyl or didecyl orthophthalates	25
2917 34 00	-- Other esters of orthophthalic acid	25
2917 35 00	-- Phthalic anhydride	25
2917 36	-- Terephthalic acid and its salts:	
2917 36 10	--- Pure terephthalic acid (PTA)	20
2917 36 90	--- Other	10
2917 37 00	-- Dimethyl terephthalate	10
2917 39 00	-- Other	10
2918	Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives: - Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
2918 11	-- Lactic acid, its salts and esters:	
2918 11 10	--- Lactic acid	5
2918 11 90	--- Other	5
2918 12 00	-- Tartaric acid	10
2918 13 00	-- Salts and esters of tartaric acid	10
2918 14 00	-- Citric acid	10
2918 15	-- Salts and esters of citric acid:	
2918 15 10	--- Sodium citrate	10
2918 15 90	--- Other	10
2918 16 00	-- Gluconic acid, its salts and esters	10
2918 19 00	-- Other	10
	- Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
2918 21	-- Salicylic acid and its salts:	
2918 21 10	--- Salicylic acid	10
2918 21 20	--- Sodium salicylate	10
2918 21 30	--- Methyl salicylate	10
2918 21 90	--- Other	10
2918 22	-- O-Acetylsalicylic acid, its salts and esters:	
2918 22 10	--- Aspirin	25
2918 22 90	--- Other	10

HS Code	Description	Rate of Duty (%)
2918 23 00	-- Other esters of salicylic acid and their salts	10
2918 29 00	-- Other	10
2918 30 00	- Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives	10
2918 90 00	- Other	10
VIII. ESTERS OF INORGANIC ACIDS OF NON-METALS AND THEIR SALTS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		
2919 00 00	Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives	10
2920	Esters of other inorganic acids of non- metals (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives:	
2920 10 00	- Thiophosphoric esters (phosphorothioates) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives	10
2920 90	- Other:	
2920 90 10	--- Sulphonic esters and derivatives	10
2920 90 90	--- Other	10
IX. NITROGEN-FUNCTION COMPOUNDS		
2921	Amine-function compounds:	
	- Acyclic monoamines and their derivatives; salts thereof:	
2921 11 00	-- Methylamine, di- or trimethylamine and their salts	10
2921 12 00	-- Diethylamine and its salts	10
2921 19 00	-- Other	10
	- Acyclic polyamines and their derivatives; salts thereof:	
2921 21 00	-- Ethylenediamine and its salts	10
2921 22 00	-- Hexamethylenediamine and its salts	10
2921 29 00	-- Other	10
2921 30 00	- Cyclanic, cyclenic or cycloterpenic mono- or polyamines, and their derivatives; salts thereof	10
	- Aromatic monoamines and their derivatives; salts thereof:	
2921 41	-- Aniline and its salts:	
2921 41 10	--- Aniline	10
2921 41 90	--- Other	10
2921 42 00	-- Aniline derivatives and their salts	10
2921 43 00	-- Tolidines and their derivatives; salts thereof	10
2921 44 00	-- Diphenylamine and its derivatives; salts thereof	10
2921 45 00	-- 1-Naphthylamine (α -naphthylamine), 2-naphthylamine (β -naphthylamine) and their derivatives; salts thereof	10
2921 46 00	-- Amfetamine (INN), benzfetamine (INN), dexamfetamine (INN), etilamfetamine (INN), fencamfamin (INN), lefetamine (INN), levamfetamine (INN), mafenorex (INN) and phentermine (INN); salts thereof	10
2921 49 00	-- Other	10
	- Aromatic polyamines and their derivatives; salts thereof:	
2921 51 00	-- <i>o</i> -, <i>m</i> -, <i>p</i> -Phenylenediamine, diaminotoluenes, and their derivatives; salts thereof	10
2921 59 00	-- Other	10
2922	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	10
2922 12 00	-- Diethanolamine and its salts	5
2922 13 00	-- Triethanolamine and its salts	10
2922 14 00	-- Dextropropoxyphene (INN) and its salts	10
2922 19 00	-- Other	10
	- 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	10
2922 22 00	-- Anisidines, dianisidines, phenetidines, and their salts	10
2922 29 00	-- Other	10
	- Amino-aldehydes, amino-ketones and amino-quinones, other than those containing more than one kind of oxygen function; salts thereof:	
2922 31 00	-- Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof	10
2922 39 00	-- Other	10
	- 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	10
2922 42	-- Glutamic acid and its salts:	
2922 42 10	--- Monosodium glutamate	10
2922 42 90	--- Other	10
2922 43 00	-- Anthranilic acid and its salt	10
2922 44 00	-- Tilidine (INN) and its salts	10
2922 49 00	-- Other	10
2922 50	- Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function:	
2922 50 10	--- Alanine	10
2922 50 90	--- Other	10

HS Code	Description	Rate of Duty (%)
2923	Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids, whether or not chemically defined:	
2923 10 00	- Choline and its salts	10
2923 20 00	- Lecithins and other phosphoaminolipids	10
2923 90	- Other:	
2923 90 10	--- betaine	10
2923 90 90	--- Other	10
2924	Carboxamide-function compounds; amide-function compounds of carbonic acid:	
2924 11 00	- Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof:	
	-- Meprobamate (INN)	5
2924 19	-- Other:	
2924 19 10	--- Acetamide	5
2924 19 20	--- Phenacetin (Acet- <i>p</i> -phenetidin)	5
2924 19 90	--- Other	5
	- Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof:	
2924 21 00	-- Ureines and their derivatives; salts thereof	10
2924 23 00	-- 2-Acetamidobenzoic acid (<i>N</i> -acetylanthranilic acid) and its salts	10
2924 24 00	-- Ethinamate (INN)	10
2924 29	-- Other:	
2924 29 10	--- Paracetamol	25
2924 29 90	--- Other	10
2925	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	10
2925 12 00	-- Glutethimide (INN)	10
2925 19 00	-- Other	10
	- Imines and their derivatives; salts thereof:	
2925 20	--- <i>N,N'</i> -Diphenylguanidine	10
2925 20 10	--- <i>N,N'</i> -Diphenylguanidine	10
2925 20 90	--- Other	10
2926	Nitrile-function compounds:	
2926 10 00	- Acrylonitrile	5
2926 20 00	- 1-Cyanoguanidine (dicyandiamide)	10
2926 30 00	- Fenproporex (INN) and its salts; methadone (INN) intermedate (4-cyano-2-dimethylamino-4,4-diphenylbutane)	10
2926 90	- Other:	
2926 90 10	--- (±)- α -cyano-3-phenoxybenzyl-(±)- <i>cis,trans</i> -3-(2,2-dichlorovinyl)-2,2-dimethylcyclopropane carboxylate	5
2926 90 20	--- (S)- α -cyano-3-phenoxybenzyl (S)-2-(4-chlorophenyl)-3-methylbutyrate	5
2926 90 30	--- Cyano-3-phenoxybenzyl-2,2,3,3-tetramethylcyclopropane carboxylate	5
2926 90 90	--- Other	10
2927 00	Diazo-, azo- or azoxy-compounds:	
2927 00 10	--- Benzene-diazonium chloride	10
2927 00 20	--- Azobenzene and azotoluenes	10
2927 00 30	--- Azoxybenzene, azoxybenzoic acid and azoxytoluidine	10
2927 00 40	--- Diazoaminobenzene	10
2927 00 90	--- Other	5
2928 00	Organic derivatives of hydrazine or of hydroxylamine:	
2928 00 10	--- Phenyl-hydrazine	10
2928 00 20	--- Benzyl-phenyl-hydrazine	10
2928 00 90	--- Other	10
2929	Compounds with other nitrogen function:	
2929 10 00	- isocyanates	10
2929 90	- Other:	
2929 90 10	--- Isocyanides	10
2929 90 90	--- Other	10
X. ORGANO-INORGANIC COMPOUNDS, HETEROCYCLIC COMPOUNDS, NUCLEIC ACIDS AND THEIR SALTS, AND SULPHONAMIDES		
2930	Organo-sulphur compounds:	
2930 10 00	- Dithiocarbonates (xanthates)	10
2930 20	- Thiocarbamates and dithiocarbamates:	
2930 20 10	--- 2- <i>N,N</i> -Dimethylamino-1-sodium thiosulphate 3-thiosulphoropropane	5
2930 20 90	--- Other	10
2930 30 00	- Thiram mono-, di- or tetrasulphides	5
2930 40 00	- Methionine	10
2930 90	- Other:	
2930 90 10	--- 2- <i>N,N</i> -dimethylamino-1,3-disodium thiosulphate propane	5
2930 90 20	--- O, <i>S</i> -dimethyl phosphoramidothioate	5
2930 90 30	--- S, <i>S</i> -(2-dimethylamino-(trimethylene)-bis(thiocarbamate)	5
2930 90 40	--- Diafenthuron, technical (<i>tert</i> -butyl-3-(2,6-diisopropyl-4-phenoxyphenyl)thiourea	5
2930 90 50	--- O, <i>O</i> -Diethyl O-3,5,6-trichloro-2-pyridinyl phosphorothioate	5

HS Code	Description	Rate of Duty (%)
2930 90 60	--- O-(4-Bromo-2-chlorophenyl) O-ethyl S-propyl phosphorothioate	5
2930 90 70	--- O,O-Diethyl O-(3,5,6-trichloro-2-pyridyl) phosphorothioate	5
2930 90 90	--- Other	10
2931 00 00	Other organo-inorganic compounds	10
2932	Heterocyclic compounds with oxygen hetero-atom(s) only:	
	- Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure:	
2932 11 00	-- Tetrahydrofuran	10
2932 12 00	-- 2-Furaldehyde (furfuraldehyde)	10
2932 13 00	-- Furfuryl alcohol and tetrahydrofurfuryl alcohol	10
2932 19	-- Other:	
2932 19 10	--- Isoascorbic acid	10
2932 19 90	--- Other	10
	- Lactones:	
2932 21 00	-- Coumarin, methyl coumarins and ethylcoumarins	10
2932 29 00	-- Other lactones	10
	- Other:	
2932 91 00	-- isosafrole	10
2932 92 00	-- 1-(1,3-Benzodioxol-5-yl)-propan-2-one	10
2932 93 00	-- Piperonal	10
2932 94 00	-- Safrole	10
2932 95 00	-- Tetrahydrocannabinols (all isomers)	10
2932 99	-- Other:	
2932 99 10	--- 2,3-Dihydro-2,2-dimethyl-7-benzofuranylmethyl carbamate	5
2932 99 90	--- Other	10
2933	Heterocyclic compounds with nitrogen hetero-atom(s) only:	
	- Compounds containing an unfused pyrazole ring (whether or not hydrogenated) in the structure:	
2933 11 00	-- Phenazone (antipyrin) and its derivatives	10
2933 19 00	-- Other	10
	- Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure:	
2933 21 00	-- Hydantoin and its derivatives	10
2933 29 00	-- Other	10
	- Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure:	
2933 31 00	-- Pyridine and its salts	10
2933 32 00	-- Piperidine and its salts	10
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) intermediate A, phencyclidine (INN) (PCP), phenoperidine (INN), pipradrol (INN), piritramide (INN), propiram (INN) and trimeperidine (INN); salts thereof	10
2933 39	-- Other:	
2933 39 10	--- Chlorophenylamine and isoniazid	10
2933 39 20	--- Pyrazinamide	20
2933 39 90	--- Other	10
	- Compounds containing in the structure a quinoline or isoquinoline ring-system (whether or not hydrogenated), not further fused:	
2933 41 00	-- Levorphanol (INN) and its salts	10
2933 49	-- Other:	
2933 49 10	--- Amodiaquine	10
2933 49 20	--- Quinoline	10
2933 49 30	--- Chloroquine sulphate	10
2933 49 40	--- Chloroquine phosphate	10
2933 49 90	--- Other	10
	- Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure:	
2933 52 00	-- Malonylurea (barbituric acid) and its salts	10
2933 53 00	-- allobarbitol (INN), amobarbitol (INN), barbital (INN), butalbital (INN), butobarbital, cyclobarbitol (INN), methylphenobarbital (INN), pentobarbital (INN), phenobarbital (INN), secbutabarbitol (INN), secobarbital (INN) and vinylbital (INN); salts thereof	10
2933 54 00	-- Other derivatives of malonylurea (barbituric acid); salts thereof	10
2933 55 00	-- Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof	10
2933 59	-- Other:	
2933 59 10	--- O,O-Diethyl, O-(2, isopropyl-6-methylpyrimidin-4-yl) phosphorothioate	5
2933 59 20	--- 1-tert-butyl-3-(2,6-diisopropyl 4-phenoxyphenyl) thiourea	5
2933 59 30	--- Ciprofloxacin	20
2933 59 40	--- Norfloxacin	20
2933 59 90	--- Other	10
	- Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure:	
2933 61 00	-- Melamine	10
2933 69	-- Other:	
2933 69 10	--- Pyrimethamine	10
2933 69 20	--- Isoniazid	10
2933 69 90	--- Other	10
	- Lactams:	
2933 71 00	-- 6-Hexanelactam (ϵ -caprolactam)	5
2933 72 00	-- Clobazam (INN) and Methypylon (INN)	10

HS Code	Description	Rate of Duty (%)
2933 79	-- Other lactams:	
2933 79 10	--- Isatin	10
2933 79 20	--- 1-Vinyl-2-pyrrol-idone	10
2933 79 90	--- Other	10
	- Other:	
2933 91 00	-- Alprazolam (INN), camazepam (INN), chlordiazepoxide (INN), clonazepam (INN), clorazepate, delorazepam (INN), diazepam (INN), estazolam (INN), ethyl loflazepate (INN), fludiazepam (INN), flunitrazepam (INN), flurazepam (INN), halazepam (INN), lorazepam (INN), lormetazepam (INN), mazindol (INN), medazepam (INN), midazolam (INN), nimetazepam (INN), nitrazepam (INN), nordazepam (INN), oxazepam (INN), pinazepam (INN), prazepam (INN), pyrovalerone (INN), temazepam (INN), tetrazepam (INN) and triazolam (INN); salts thereof	10
2933 99 00	-- Other	10
2934	Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds:	
2934 10 00	- Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure	10
2934 20 00	- Compounds containing in the structure a benzothiazole ring-system (whether or not hydrogenated), not further fused	5
2934 30 00	- Compounds containing in the structure a phenothiazine ring-system (whether or not hydrogenated), not further fused	10
	- 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	10
2934 99	-- Other:	
2934 99 10	--- Furazolidone	25
2934 99 90	--- Other	10
2935 00	Sulphonamides:	
2935 00 10	--- o-Toluene-sulphonamide	10
2935 00 20	--- p-Amino-benzene sulphonamide	10
2935 00 30	--- Sulphadiazine (INN)	10
2935 00 40	--- Sulphamethexazole	25
2935 00 50	--- Sulphathiazole-diazine	25
2935 00 60	--- Sulphanilamide	25
2935 00 90	--- Other	10
	XI. PROVITAMINS, VITAMINS AND HORMONES	
2936	Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent:	
2936 10 00	- Provitamins, unmixed	10
	- Vitamins and their derivatives, unmixed:	
2936 21 00	-- Vitamins A and their derivatives	10
2936 22 00	-- Vitamin B ₁ and its derivatives	10
2936 23 00	-- Vitamin B ₂ and its derivatives	10
2936 24 00	-- D- or DL-Pantothenic acid (Vitamin B ₃ or Vitamin B ₅) and its derivatives	10
2936 25 00	-- Vitamin B ₆ and its derivatives	10
2936 26 00	-- Vitamin B ₁₂ and its derivatives	10
2936 27 00	-- Vitamin C and its derivatives	10
2936 28 00	-- Vitamin E and its derivatives	10
2936 29 00	-- Other vitamins and their derivatives	10
2936 90 00	- Other, including natural concentrates	10
2937	Hormones, prostaglandins, thromboxanes and leukotrienes, natural or reproduced by synthesis; derivatives and structural analogues thereof, including chain modified polypeptides, used primarily as hormones:	
	- Polypeptide hormones, protein hormones and glycoprotein hormones, their derivatives and structural analogues:	
2937 11 00	-- Somatotropin, its derivatives and structural analogues	10
2937 12 00	-- Insulin and its salts	10
2937 19 00	-- Other	10
	- Steroidal Hormones, their derivatives and structural analogues:	
2937 21 00	-- Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone)	10
2937 22 00	-- Halogenated derivatives of corticosteroidal hormones	10
2937 23 00	-- Oestrogens and progestogens	10
2937 29 00	-- Other	10
	- Catecholamine hormones, their derivatives and structural analogues:	
2937 31 00	-- Epinephrine	10
2937 39 00	-- Other	10
2937 40 00	- Amino- acid derivatives	10
2937 50 00	- Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues	10
2937 90 00	- Other	10

HS Code	Description	Rate of Duty (%)
	XII. GLYCOSIDES AND VEGETABLE ALKALOIDS, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES	
2938	Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives:	
2938 10 00	- rutoside (rutin) and its derivatives	10
2938 90 00	- Other	10
2939	Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives:	
	- Alkaloids of opium and their derivatives; salts thereof:	
2939 11 00	-- Concentrates of poppy straw; buprenorphine (INN), codeine, dihydrocodeine (INN), ethylmorphine, etorphine (INN), heroin, hydrocodone (INN), hydromorphone (INN), morphine, nicomorphine (INN), oxycodone (INN), oxymorphone (INN), pholcodine (INN), thebacon (INN) and thebaine; salts thereof	10
2939 19 00	-- Other	10
	- Alkaloids of cinchona and their derivatives; salts thereof:	
2939 21	-- Quinine and its salts:	
2939 21 10	--- Quinine sulphate	10
2939 21 90	--- Other	10
2939 29 00	- - Other	10
2939 30 00	- Caffeine and its salts	10
	- Ephedrine and its salts:	
2939 41 00	-- Ephedrine and its salts	25
2939 42 00	-- Pseudoephedrine (INN) and its salts	25
2939 43 00	-- Cathine (INN) and its salts	25
2939 49 00	-- Other	25
	- Theophylline and aminophylline (theophylline-ethylene diamine) and their derivatives; salts thereof:	
2939 51 00	-- Fenethylamine (INN) and its salts	10
2939 59 00	-- Other	10
	- Alkaloids of rye ergot and their derivatives; salts thereof:	
2939 61 00	-- Ergometrine (INN) and its salts	10
2939 62 00	-- Ergotamine (INN) and its salts	10
2939 63 00	-- Lysergic acid and its salts	10
2939 69 00	-- Other	10
	- Other:	
2939 91 00	-- Cocaine, ecgonine, levometamfetamine, metamfetamine (INN), metamfetamine racemate; salts, esters and other derivatives thereof	10
2939 99 00	-- Other	10
	XIII. OTHER ORGANIC COMPOUNDS	
2940 00 00	Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers, sugar acetals and sugar esters, and their salts, other than products of heading 2937, 2938 or 2939	10
2941	Antibiotics:	
2941 10 00	- Penicillins and their derivatives with a penicillanic acid structure; salts thereof	25
2941 20 00	- Streptomycins and their derivatives; salts thereof	10
2941 30 00	- Tetracyclines and their derivatives; salts thereof	10
2941 40 00	- Chloramphenicol and its derivatives salts thereof	10
2941 50 00	- Erythromycin and its derivatives; salts thereof	10
2941 90	- Other:	
2941 90 10	--- Cephalexin	20
2941 90 20	--- Gramacidin	10
2941 90 30	--- Tyrothricin	10
2941 90 40	--- Cephradine, oral	20
2941 90 90	--- Other	10
2942 00 00	Other organic compounds	10

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 2520);
 - c) aqueous distillates or aqueous solutions of essential oils, suitable for medicinal uses (heading 3301);
 - d) preparations of headings 3303 to 3307, even if they have therapeutic or prophylactic properties;
 - e) soap or other products of heading 3401 containing added medicaments;
 - f) preparations with a basis of plaster for use in dentistry (heading 3407); or
 - g) blood albumin not prepared for therapeutic or prophylactic uses (heading 3502).
2. For the purposes of heading 3002, 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 3003 and 3004 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 1302, merely standardized 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 3006 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 and sterile tissue adhesives for surgical wound closure;
 - b) sterile laminaria and sterile laminaria tents;
 - c) sterile absorbable surgical or dental haemostatics;
 - 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 2937 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; and
 - k) waste pharmaceuticals, that is, pharmaceutical products which are unfit for their original intended purpose due to, for example, expiry of shelf life.

HS Code	Description	Rate of Duty (%)
3001	Glands and other organs for organo-therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included:	
3001 10 00	- Glands and other organs, dried, whether or not powdered	10
3001 20 00	- Extracts of glands or other organs or of their secretion	10
3001 90 00	- Other	10
3002	Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products:	
3002 10 00	- Antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes	10
3002 20	- Vaccines for human medicine:	
3002 20 10	--- Tetanus toxoide	10
3002 20 20	--- Against hepatitis-B	10
3002 20 90	--- Other	10
3002 30 00	- Vaccines for veterinary medicine	10
3002 90	- Other:	
3002 90 10	--- Human blood	10
3002 90 20	--- Animal blood	10
3002 90 90	--- Other	10

HS Code	Description	Rate of Duty (%)
3003	Medicaments (excluding goods of heading 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	10
3003 20 00	- Containing other antibiotics	10
3003 31 00	- Containing hormones or other products of heading 2937 but not containing antibiotics:	
3003 39 00	-- Containing insulin	10
3003 40 00	-- Other	10
3003 90	- Containing alkaloids or derivatives thereof but not containing hormones or other products of heading 2937 or antibiotics	10
3003 90 10	- Other:	
3003 90 20	--- Unani, ayurvedic and other oriental type medicine	10
3003 90 90	--- Homeopathic medicines	10
3003 90 90	--- Other	10
3004	Medicaments (excluding goods of heading 3002, 3005 or 3006) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale:	
3004 10 00	- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	10
3004 20 00	- Containing other antibiotics	10
3004 31 00	- Containing hormones or other products of heading 2937 but not containing antibiotics:	
3004 32 00	-- Containing insulin	10
3004 39 00	-- Other	10
3004 40 00	- Containing alkaloids or derivatives thereof but not containing hormones, other products of heading 2937 or antibiotics	10
3004 50	- Other medicaments containing vitamins or other products of heading 2936:	
3004 50 10	--- Cod liver oil	10
3004 50 90	--- Other	10
3004 90	- Other:	
3004 90 10	--- Unani, ayurvedic and other oriental type medicine	10
3004 90 20	--- Homeopathic medicines	10
3004 90 30	--- Dextrose and saline infusion solution, with infusion set	20
3004 90 40	--- Dextrose and saline infusion solution, without saline infusion set	20
3004 90 50	--- Eye drops	20
3004 90 60	--- Ointments, medicinal	20
3004 90 90	--- Other	10
3005	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	- Adhesive dressings and other articles having an adhesive layer:	
3005 10 10	--- Surgical tape in jumbo rolls	20
3005 10 90	--- Other	25
3005 90	- Other:	
3005 90 10	--- Acrinol pads	20
3005 90 90	--- Other	25
3006	Pharmaceutical goods specified in Note 4 to this Chapter:	
3006 10 00	- Sterile surgical catgut, similar sterile suture materials and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics	20
3006 20 00	- Blood-grouping reagents	20
3006 30 00	- Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient	10
3006 40 00	- Dental cements and other dental fillings; bone reconstruction cements	10
3006 50 00	- First-aid boxes and kits	20
3006 60 00	- Chemical contraceptive preparations based on hormones, on other products of heading 2937 or on spermicides	5
3006 70 00	- Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments	20
3006 80 00	- Waste pharmaceuticals	20

CHAPTER 31 FERTILIZERS

NOTES

1. This Chapter does not cover:
 - a) animal blood of heading 0511;
 - 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 3824; optical elements of potassium chloride (heading 9001).
2. Heading 3102 applies only to the following goods, provided that they are not put up in the forms or packages described in heading 3105:
 - 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) Fertilizers consisting of any of the goods described in A) above mixed together.
 - C) Fertilizers consisting of ammonium chloride or of any of the goods described in A) or B) above mixed with chalk, gypsum or other inorganic non-fertilizing substances.
 - D) Liquid fertilizers consisting of the goods of subparagraph A 2) or 8) above, or of mixtures of those goods, in an aqueous or ammoniacal solution.
3. Heading 3103 applies only to the following goods, provided that they are not put up in the forms or packages described in heading 3105:
 - A) Goods which answer to one or other of the descriptions given below:
 - i) basic slag;
 - ii) natural phosphates of heading 2510, 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) Fertilizers consisting of any of the goods described in A) above mixed together, but with no account being taken of the fluorine content limit.
 - C) Fertilizers 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-fertilizing substances.
4. Heading 3104 applies only to the following goods, provided that they are not put up in the forms or packages described in heading 3105:
 - A) goods which answer to one or other of the descriptions given below:
 - i) crude natural potassium salts (for example, carnallite, kainite and sylvite);
 - ii) potassium chloride, whether or not pure, except as provided in Note 1 c) above;
 - iii) potassium sulphate, whether or not pure;
 - iv) magnesium potassium sulphate, whether or not pure.
 - B) Fertilizers consisting of any of the goods described in A) above mixed together.
5. Ammonium dihydrogenorthophosphate (monoammonium phosphate) and diammonium hydrogenorthophosphate (diammonium phosphate), whether or not pure, and intermixtures thereof, are to be classified in heading 3105.
6. For the purposes of heading 3105, the term "other fertilizers" applies only to products of a kind used as fertilizers and containing, as an essential constituent, at least one of the fertilizing elements nitrogen, phosphorus or potassium.

HS Code	Description	Rate of Duty (%)
3101 00 00	Animal or vegetable fertilisers, whether or not mixed together or chemically treated; fertilisers produced by the mixing or chemical treatment of animal or vegetable products	5
3102	Mineral or chemical fertilisers, nitrogenous:	
3102 10 00	- Urea, whether or not in aqueous solution	5
	- Ammonium sulphate; double salts and mixtures of ammonium sulphate and ammonium nitrate:	
3102 21 00	-- Ammonium sulphate	5
3102 29 00	-- Other	5
3102 30 00	- Ammonium nitrate, whether or not in aqueous solution	5
3102 40 00	- Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances	5
3102 50	- Sodium nitrate:	
3102 50 10	--- Crude	5
3102 50 90	--- Other	5
3102 60 00	- Double salts and mixtures of calcium nitrate and ammonium nitrate	5
3102 70 00	- Calcium cyanamide	5
3102 80 00	- Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	5
3102 90 00	- Other, including mixtures not specified in the foregoing subheadings	5

HS Code	Description	Rate of Duty (%)
3103	Mineral or chemical fertilisers, phosphatic:	
3103 10 00	- Super-phosphates	5
3103 20 00	- Basic slag	5
3103 90 00	- Other	5
3104	Mineral or chemical fertilisers, potassic:	
3104 10 00	- Carnallite, sylvite and other crude natural potassium salts	5
3104 20 00	- Potassium chloride	5
3104 30 00	- Potassium sulphate	5
3104 90 00	- Other	5
3105	Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg:	
3105 10 00	- Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg	5
3105 20 00	- Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium	5
3105 30 00	- Diammonium hydrogenorthophosphate (diammonium phosphate)	5
3105 40 00	- Ammonium dihydrogen orthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogen- orthophosphate (diammonium phosphate)	5
	- Other mineral or chemical fertilisers containing the two fertilising elements nitrogen and phosphorus:	
3105 51 00	- - Containing nitrates and phosphates	5
3105 59 00	- - Other	5
3105 60 00	- Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium	5
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 and compounds (except those of heading 3203 or 3204, inorganic products of a kind used as luminophores (heading 3206), glass obtained from fused quartz or other fused silica in the forms provided for in heading 3207, and also dyes and other colouring matter put up in forms or packings for retail sale, of heading 3212);
 - b) tannates or other tannin derivatives of products of headings 2936 to 2939, 2941 or 3501 to 3504; or
 - c) mastics of asphalt or other bituminous mastics (heading 2715).
2. Heading 3204 includes mixtures of stabilized diazonium salts and couplers for the production of azo dyes.
3. Headings 3203, 3204, 3205 and 3206 apply also to preparations based on colouring matter (including, in the case of heading 3206, colouring pigments of heading 2530 or Chapter 28, metal flakes and metal powders), of a kind used for colouring any material or used as ingredients in the manufacture of colouring preparations. The headings do not apply, however, to pigments dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints, including enamels (heading 3212), or to other preparations of heading 3207, 3208, 3209, 3210, 3212, 3213 or 3215.
4. Heading 3208 includes solutions (other than collodions) consisting of any of the products specified in headings 3901 to 3913 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 3212 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.

HS Code	Description	Rate of Duty (%)
3201	Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives:	
3201 10 00	- Quebracho extract	20
3201 20 00	- Wattle extract	20
3201 90	- Other:	
3201 90 10	--- Acacia catechu (cutch)	25
3201 90 20	--- Oak or chestnut extract	20
3201 90 30	--- Gambier	25
3201 90 90	--- Other	20
3202	Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre-tanning:	
3202 10 00	- Synthetic organic tanning substances	20
3202 90	- Other:	
3202 90 10	--- Tanning substances, tanning preparations based on chromium sulphate	25
3202 90 90	--- Other	20
3203 00	Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on colouring matter of vegetable or animal origin:	
3203 00 10	--- Obtained from acacia catechu (black cutch)	25
3203 00 90	--- Other	25
3204	Synthetic organic colouring matter, whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on synthetic organic colouring matter; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined:	
	- Synthetic organic colouring matter and preparations based thereon as specified in Note 3 to this Chapter:	
3204 11 00	-- Disperse dyes and preparations based thereon	20
3204 12 00	-- Acid dyes, whether or not premetallized, and preparations based thereon; mordant dyes and preparations based thereon	20
3204 13 00	-- Basic dyes and preparations based thereon	20
3204 14 00	-- Direct dyes and preparations based thereon	20
3204 15	-- Vat dyes (including those usable in that state as pigments) and preparations based thereon:	
3204 15 10	--- Indigo blue	10
3204 15 90	--- Other	20
3204 16 00	-- Reactive dyes and preparations based thereon	20
3204 17 00	-- Pigments and preparations based thereon	20

HS Code	Description	Rate of Duty (%)
3204 19	-- Other, including mixtures of colouring matter of two or more of the subheadings 3204 11 to 3204 19:	
3204 19 10	--- Dyes, sulphur	20
3204 19 90	--- Dyes, synthetic	20
3204 20 00	- Synthetic organic products of a kind used as fluorescent brightening agents	20
3204 90 00	- Other	20
3205 00 00	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes	20
3206	Other colouring matter; preparations as specified in Note 3 to this Chapter, other than those of heading 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 matter	10
3206 19 00	-- Other	20
3206 20	- Pigments and preparations based on chromium compounds:	
3206 20 10	--- Chrome yellow	20
3206 20 90	--- Other	20
3206 30 00	- Pigments and preparations based on cadmium compounds	25
	- Other colouring matter and other preparations:	
3206 41 00	-- Ultramarine and preparations based thereon	20
3206 42	-- Lithopone and other pigments and preparations based on zinc sulphide:	
3206 42 10	--- Lithopone	20
3206 42 90	--- Other	25
3206 43 00	-- Pigments and preparations based on hexacyanoferrates (ferrocyanides and ferricyanides)	25
3206 49 00	-- Other	25
3206 50 00	- Inorganic products of a kind used as luminophores	25
3207	Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, engobes (slips), liquid lustres and similar preparations, of a kind used in the ceramic, enamelling or glass industry; glass frit and other glass, in the form of powder, granules or flakes:	
	- Prepared pigments, prepared opacifiers, prepared colours and similar preparations:	
3207 10		
3207 10 10	--- Opacifiers	20
3207 10 90	--- Other	20
3207 20 00	- Vitrifiable enamels and glazes, engobes (slips) and similar preparations	20
3207 30 00	- Liquid lustres and similar preparations	20
3207 40	- Glass frit and other glass, in the form of powder, granules or flakes:	
3207 40 10	--- Glass frit	10
3207 40 90	--- Other	20
3208	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:	
3208 10 00	- Based on polyesters	25
3208 20 00	- Based on acrylic or vinyl polymers	25
3208 90 00	- Other	25
3209	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium:	
3209 10 00	- Based on acrylic or vinyl polymers	25
3209 90 00	- Other	25
3210 00	Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather:	
3210 00 10	--- Distempers	25
3210 00 20	--- Prepared water pigments of a kind used for finishing leather	20
3210 00 90	--- Other	25
3211 00 00	Prepared driers	25
3212	Pigments (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints (including enamels); stamping foils; dyes and other colouring matter put up in forms or packings for retail sale:	
3212 10 00	- Stamping foils	25
3212 90	- Other:	
3212 90 10	--- Aluminium paste and powder	20
3212 90 20	--- Pigments in paint or enamel media	20
3212 90 90	--- Other	20
3213	Artists', students' or signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings:	
3213 10 00	- Colours in sets	25
3213 90 00	- Other	25
3214	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:	
3214 10	- Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings:	
3214 10 10	--- Glaziers' putty (mastics based on oil)	25
3214 10 20	--- Grafting putty (mastics based on wax)	25
3214 10 90	--- Other	25
3214 90 00	- Other	25

HS Code	Description	Rate of Duty (%)
3215	Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid:	
	- Printing ink:	
3215 11	-- Black:	
3215 11 10	--- Rolling coating printing ink	25
3215 11 90	--- Other	25
3215 19 00	-- Other	25
3215 90	- Other:	
3215 90 10	--- Inks for ball points pens, fine liners and fibre tips	20
3215 90 90	--- Other	25

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 1301 or 1302;
 - b) soap or other products of heading 3401; or
 - c) gum, wood or sulphate turpentine or other products of heading 3805.
2. The expression "odoriferous substances" in heading 3302 refers only to the substances of heading 3301, to odoriferous constituents isolated from those substances or to synthetic aromatics.
3. Headings 3303 to 3307 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 3307 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.

HS Code	Description	Rate of Duty (%)
3301	Essential oils (terpeneless or not), including concrete and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils:	
	- Essential oils of citrus fruit:	
3301 11 00	-- Of bergamot	10
3301 12 00	-- Of orange	20
3301 13 00	-- Of lemon	20
3301 14 00	-- Of lime	20
3301 19 00	-- Other	20
	- Essential oils other than those of citrus fruit:	
3301 21 00	-- Of geranium	20
3301 22 00	-- Of jasmin	20
3301 23 00	-- Of lavender or of lavandin	20
3301 24 00	-- Of peppermint (<i>Mentha piperita</i>)	20
3301 25 00	-- Of other mints	20
3301 26 00	-- Of vetiver	20
3301 29	-- Other:	
3301 29 10	--- Of citronella	20
3301 29 20	--- Of eucalyptus	20
3301 29 90	--- Other	20
3301 30 00	- Resinoids	20
3301 90	- Other:	
3301 90 10	--- Concentrates of essential oils	20
3301 90 90	--- Other	20
3302	Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages:	
3302 10	- Of a kind used in the food or drink industries:	
3302 10 10	--- Flavours and concentrates for use in aerated beverages	20
3302 10 90	--- Other	20
3302 90 00	- Other	20
3303 00	Perfumes and toilet waters:	
3303 00 10	--- Eau-de-cologne	25
3303 00 20	--- Perfumes	25
3303 00 90	--- Other	25
3304	Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations:	
3304 10 00	- Lip make-up preparations	25
3304 20 00	- Eye make-up preparations	25
3304 30	- Manicure or pedicure preparations:	
3304 30 10	--- Nail polish	25
3304 30 90	--- Other	25
	- Other:	
3304 91 00	-- Powders, whether or not compressed	25
3304 99	-- Other:	
3304 99 10	--- Face and skin creams and lotions	25
3304 99 20	--- Tonics and skin food	25
3304 99 90	--- Other	25

HS Code	Description	Rate of Duty (%)
3305	Preparations for use on the hair:	
3305 10 00	- Shampoos	25
3305 20 00	- Preparations for permanent waving or straightening	25
3305 30 00	- Hair lacquers	25
3305 90	- Other:	
3305 90 10	--- Cream for hair	25
3305 90 20	--- Dyes for hair	25
3305 90 90	--- Other	25
3306	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	- Dentifrices:	
3306 10 10	--- Tooth paste	25
3306 10 90	--- Other	25
3306 20 00	- Yarn used to clean between the teeth (dental floss)	25
3306 90 00	- Other	25
3307	Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties:	
3307 10 00	- Pre-shave, shaving or after-shave preparations	25
3307 20 00	- Personal deodorants and antiperspirants	25
3307 30 00	- Perfumed bath salts and other bath preparations	25
	- Preparations for perfuming or deodorising rooms, including odoriferous preparations used during religious rites:	
3307 41 00	-- "Agarbatti" and other odoriferous preparations which operate by burning	25
3307 49 00	-- Other	25
3307 90	- Other:	
3307 90 10	--- Contact lens solution	20
3307 90 90	--- Other	25

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 1517);
 - 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 3305, 3306 or 3307).
2. For the purposes of heading 3401, the expression "soap" applies only to soap soluble in water. Soap and other products of heading 3401 may contain added substances (for example, disinfectants, abrasive powders, fillers or medicaments). Products containing abrasive powders remain classified in heading 3401 only if in the form of bars, cakes or moulded pieces or shapes. In other forms they are to be classified in heading 3405 as "scouring powders and similar preparations".
3. For the purposes of heading 3402, "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 3403 the expression "petroleum oils and oils obtained from bituminous minerals" applies to the products defined in Note 2 to Chapter 27.
5. In heading 3404, 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 1516, 3402 or 3823, even if having a waxy character;
 - b) unmixed animal waxes or unmixed vegetable waxes, whether or not refined or coloured, of heading 1521;
 - c) mineral waxes or similar products of heading 2712, whether or not intermixed or merely coloured; or
 - d) waxes mixed with, dispersed in or dissolved in a liquid medium (headings 3405, 3809, etc.).

HS Code	Description	Rate of Duty (%)
3401	Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent:	
	- Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent:	
3401 11 00	- - For toilet use (including medicated products)	25
3401 19 00	- - Other:	25
3401 20 00	- Soap in other forms	25
3401 30 00	- Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap	25
3402	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 3401:	
	- Organic surface-active agents, whether or not put up for retail sale:	
3402 11	- - Anionic:	
3402 11 10	- - - Sulphonic acid (Soft)	10
3402 11 90	- - - Other	25
3402 12 00	- - Cationic	20
3402 13 00	- - Non-ionic	20
3402 19	- - Other:	
3402 19 10	- - - CAPB (coco amido propyl betaine)	10
3402 19 90	- - - Other	20
3402 20 00	- Preparations put up for retail sale	25
3402 30 00	- Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap	25
3402 90 00	- Other	25

HS Code	Description	Rate of Duty (%)
3403	Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basic constituents, 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals:	
	- Containing petroleum oils or oils obtained from bituminous minerals:	
3403 11 00	-- Preparations for the treatment of textile materials, leather, furskins or other materials	20
3403 19	-- Other:	
3403 19 10	--- Greases	20
3403 19 90	--- Other	20
	- Other:	
3403 91	-- Preparations for the treatment of textile material, leather, furskins or other materials:	
3403 91 10	--- Fat liquors	20
3403 91 90	--- Other	20
3403 99 00	-- Other	20
3404	Artificial waxes and prepared waxes:	
3404 10 00	- Of chemically modified lignite	10
3404 20 00	- Of poly(oxyethylene) (polyethylene glycol)	20
3404 90	- Other:	
3404 90 10	--- Prepared wax including sealing waxes	20
3404 90 90	--- Other	20
3405	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 3404:	
3405 10	- Polishes, creams and similar preparations for footwear or leather:	
3405 10 10	--- For footwear	25
3405 10 20	--- For leather	25
3405 20 00	- Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork	25
3405 30 00	- Polishes and similar preparations for coachwork, other than metal polishes	25
3405 40 00	- Scouring pastes and powders and other scouring preparations	25
3405 90 00	- Other	25
3406 00 00	Candles, tapers and the like	25
3407 00	Modelling pastes, including those put up for children's amusement; preparations known as "dental wax" or as "dental impression compounds", put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate):	
3407 00 10	--- Dental wax and other preparations for use in dentistry	20
3407 00 90	--- Other	25

CHAPTER 35
ALBUMINOIDAL SUBSTANCES; MODIFIED STARCHES; GLUES; ENZYMES

NOTES

1. This Chapter does not cover:
 - a) yeasts (heading 2102);
 - 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 3202);
 - d) enzymatic soaking or washing preparations or other products of Chapter 34;
 - e) hardened proteins (heading 3913); or
 - f) gelatin products of the printing industry (Chapter 49).
2. For the purposes of heading 3505, 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 1702.

HS Code	Description	Rate of Duty (%)
3501	Casein, caseinates and other casein derivatives; casein glues:	
3501 10 00	- Casein	20
3501 90 00	- Other	20
3502	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	20
3502 19 00	- - Other	20
3502 20 00	- Milk albumin, including concentrates of two or more whey proteins	20
3502 90 00	- Other	20
3503 00	Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; Isinglass; other glues of animal origin, excluding casein glues of heading 3501:	
3503 00 10	- - - Gelatin	25
3503 00 90	- - - Other	25
3504 00 00	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed	10
3505	Dextrins and other modified starches (for example, pre-gelatinized or esterified starches); glues based on starches, or on dextrins or other modified starches:	
3505 10	- Dextrins and other modified starches:	
3505 10 10	- - - Dextrins	25
3505 10 90	- - - Other	25
3505 20	- Glues:	
3505 20 10	- - - Starch based glues	25
3505 20 20	- - - Dextrin based glues	25
3505 20 90	- - - Other	25
3506	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	25
	- Other:	
3506 91 00	- - Adhesives based on polymers of headings 3901 to 3913 or on rubber	25
3506 99 00	- - Other	25
3507	Enzymes; prepared enzymes not elsewhere specified or included:	
3507 10 00	- Rennet and concentrates thereof	20
3507 90 00	- Other	10

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 3606 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.

HS Code	Description	Rate of Duty (%)
3601 00 00	Propellent powders	25
3602 00 00	Prepared explosives, other than propellent powders	25
3603 00 00	Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators	25
3604	Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles:	
3604 10 00	- Fireworks	25
3604 90 00	- Other	25
3605 00 00	Matches, other than pyrotechnic articles of heading 3604	25
3606	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 or similar lighters and of a capacity not exceeding 300 cm ³	25
3606 90 00	- Other	25

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.

HS Code	Description	Rate of Duty (%)
3701	Photographic plates and film in the flat, sensitized, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitized, unexposed, whether or not in packs:	
3701 10 00	- For X-ray	5
3701 20 00	- Instant print film	10
3701 30	- Other plates and film, with any side exceeding 255 mm:	
3701 30 10	--- Of a kind used in textile printing	10
3701 30 90	--- Other	25
	- Other:	
3701 91 00	-- For colour photography (polychrome)	10
3701 99 00	-- Other	10
3702	Photographic film in rolls, sensitized, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitized, unexposed:	
3702 10 00	- For X-ray	5
3702 20 00	- Instant print film	10
	- 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	10
3702 39 00	-- Other	10
	- Other film, without perforations, of a width exceeding 105 mm:	
3702 41 00	-- Of a width exceeding 610 mm and of a length exceeding 200 m, for colour photography (polychrome)	10
3702 42 00	-- Of a width exceeding 610 mm and of a length exceeding 200 m, other than for colour 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
3703	Photographic paper, paperboard and textiles, sensitized, unexposed:	
3703 10 00	- In rolls of a width exceeding 610 mm	10
3703 20 00	- For colour photography (polychrome)	10
3703 90 00	- Other	10
3704 00 00	Photographic plates, film, paper, paperboard and textiles, exposed but not developed	10
3705	Photographic plates and film, exposed and developed, other than cinematographic film:	
3705 10 00	- For offset reproduction	10
3705 20 00	- Microfilms	10
3705 90	- Other:	
3705 90 10	--- Aerial survey films depicting only topographical features of a kind suitable for use in making maps or charts	10
3705 90 20	--- Microfiches	10
3705 90 90	--- Other	10
3706	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	10
3706 90 00	- Other	10
3707	Chemical preparations for photographic uses (other than varnishes, glues, adhesives and similar preparations); unmixed products for photographic uses, put up in measured portions or put up for retail sale in a form ready for use:	
3707 10 00	- Sensitising emulsions	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 3801);
 - 2) insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products put up as described in heading 3808;
 - 3) products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades (heading 3813);
 - 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 2106);
 - c) 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 2620);
 - d) Medicaments (heading 3003 or 3004); 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 2620), spent catalysts of a kind used principally for the recovery of precious metal (heading 7112) or catalysts consisting of metals or metal alloys in the form of, for example, finely divided powder or woven gauze (Section XIV or XV).
2. A) For the purpose of heading 3822, the expression "certified reference materials" means reference materials which are accompanied by a certificate which indicates the values of the certified properties, the methods used to determine these values and the degree of certainty associated with each value and which are suitable for analytical, calibrating or referencing purposes.
 B) With the exception of the products of Chapter 28 or 29, for the classification of certified reference materials, heading 3822 shall take precedence over any other heading in the Nomenclature.
3. Heading 3824 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 3825, "sewage sludge" means sludge arising from urban effluent treatment plant and includes pre-treatment waste, scourings and unstabilized sludge. Stabilized sludge when suitable for use as fertilizer is excluded (Chapter 31).
6. For the purposes of heading 3825, 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 2710).

SUBHEADING NOTE

1. 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.

HS Code	Description	Rate of Duty (%)
3801	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	10
3801 20 00	- Colloidal or semi-colloidal graphite	10
3801 30 00	- Carbonaceous pastes for electrodes and similar pastes for furnace linings	10
3801 90 00	- Other	10

HS Code	Description	Rate of Duty (%)
3802	Activated carbon; activated natural mineral products; animal black, including spent animal black:	
3802 10 00	- Activated carbon	20
3802 90 00	- Other	25
3803 00 00	Tall oil, whether or not refined	10
3804 00 00	Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding tall oil of heading 3803	10
3805	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 α-terpineol as the main constituent:	
3805 10 00	- Gum, wood or sulphate turpentine oils	20
3805 20 00	- Pine oil	20
3805 90 00	- Other	20
3806	Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums:	
3806 10 00	- Rosin and resin acids	20
3806 20 00	- Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts	20
3806 30 00	- Ester gums	25
3806 90 00	- Other	25
3807 00 00	Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch	25
3808	Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly papers):	
3808 10	- Insecticides:	
3808 10 10	--- Mosquito coils, mats and the like	25
3808 10 20	--- Naphthalene balls	25
3808 10 30	--- Sex pheromones	20
3808 10 40	--- <i>p</i> -dichlorobenzene blocks	25
3808 10 50	--- Preparations put up in packings for retail sale	25
3808 10 60	--- Pesticides	5
3808 10 70	--- Phosphatic insecticides	5
3808 10 90	--- Other	25
3808 20 00	- Fungicides	5
3808 30 00	- Herbicides, anti-sprouting products and plant-growth regulators	5
3808 40 00	- Disinfectants	25
3808 90 00	- Other	25
3809	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	20
	- Other:	
3809 91 00	-- Of a kind used in the textile or like industries	20
3809 92 00	-- Of a kind used in the paper or like industries	20
3809 93 00	-- Of a kind used in the leather or like industries	20
3810	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	10
3810 90 00	- Other	20
3811	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils:	
	- Anti-knock preparations:	
3811 11 00	-- Based on lead compounds	25
3811 19 00	-- Other	25
	- Additives for lubricating oils:	
3811 21 00	-- Containing petroleum oils or oils obtained from bituminous minerals	20
3811 29 00	-- Other	20
3811 90 00	- Other	10
3812	Prepared rubber accelerators; compound plasticizers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilisers for rubber or plastics:	
3812 10 00	- Prepared rubber accelerators	10
3812 20 00	- Compound plasticizers for rubber or plastics	25
3812 30 00	- Anti-oxidising preparations and other compound stabilisers for rubber or plastics	20
3813 00 00	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades	20
3814 00 00	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers	25

HS Code	Description	Rate of Duty (%)
3815	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	10
3815 12 00	-- With precious metal or precious metal compounds as the active substance	10
3815 19 00	-- Other	10
3815 90 00	- Other	10
3816 00 00	Refractory cements, mortars, concretes and similar compositions, other than products of heading 3801	20
3817 00 00	Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 2707 or 2902	10
3818 00 00	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics	5
3819 00	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals:	
3819 00 10	--- Hydraulic brake fluids	25
3819 00 90	--- Other	25
3820 00 00	Anti-freezing preparations and prepared de-icing fluids	25
3821 00 00	Prepared culture media for development of micro-organisms	10
3822 00 00	Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 3002 or 3006; certified reference materials	20
3823	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols:	
	- Industrial monocarboxylic fatty acids; acid oils from refining:	
3823 11 00	-- Stearic acid	25
3823 12 00	-- Oleic acid	10
3823 13 00	-- Tall oil fatty acids	25
3823 19	-- Other:	
3823 19 10	--- Palm fatty acid distillate	20
3823 19 20	--- Palm acid oil	20
3823 19 90	--- Other	25
3823 70 00	- Industrial fatty alcohols	20
3824	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	10
3824 20 00	- Naphthenic acids, their water-insoluble salts and their esters	20
3824 30 00	- Non-agglomerated metal carbides mixed together or with metallic binders	20
3824 40 00	- Prepared additives for cements, mortars or concretes	25
3824 50 00	- Non-refractory mortars and concretes	25
3824 60 00	- Sorbitol other than that of subheading 2905 44	25
	- Mixtures containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens:	
3824 71 00	-- Containing acyclic hydrocarbons perhalogenated only with fluorine and chlorine	20
3824 79 00	-- Other	20
3824 90	- Other:	
3824 90 10	--- Gum base of a kind used for manufacture of chewing gum	25
3824 90 20	--- Ion exchangers	20
3824 90 30	--- Prepared binders	20
3824 90 40	--- Anti-sealing compounds	20
3824 90 50	--- Stencil correctors and other correcting fluids	25
3824 90 60	--- Preparations for electroplating	20
3824 90 70	--- Dialysis bath concentrate in liquid or powder form	5
3824 90 80	--- Chloroparaffins, liquid	20
	--- Other:	
3824 90 91	---- Diphenylmethane	5
3824 90 99	---- Other	25
3825	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	25
3825 20 00	- Sewage sludge	25
3825 30 00	- Clinical waste	25
	- Waste organic solvents:	
3825 41 00	-- Halogenated	25
3825 49 00	-- Other	25
3825 50 00	- Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids	25
	- Other wastes from chemical or allied industries:	
3825 61 00	-- Mainly containing organic constituents	25
3825 69 00	-- Other	25
3825 90 00	- Other	25

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 3918 or 3919, 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 3901 to 3914 which are or have been capable, either at the moment of polymerization or at some subsequent stage, of being formed under external influence (usually heat and pressure, if necessary with a solvent or plasticizer) by moulding, casting, extruding, rolling or other process into shapes which are retained on the removal of the external influence.
Throughout the Nomenclature any reference to "plastics" also includes vulcanized fibre. The expression, however, does not apply to materials regarded as textile materials of Section XI.
2. This Chapter does not cover:
 - a) waxes of heading 2712 or 3404;
 - b) separate chemically defined organic compounds (Chapter 29);
 - c) heparin or its salts (heading 3001);
 - d) solutions (other than collodions) consisting of any of the products specified in headings 3901 to 3913 in volatile organic solvents when the weight of the solvent exceeds 50% of the weight of the solution (heading 3208); stamping foils of heading 3212;
 - e) organic surface-active agents or preparations of heading 3402;
 - f) run gums or ester gums (heading 3806);
 - g) diagnostic or laboratory reagents on a backing of plastics (heading 3822);
 - h) synthetic rubber, as defined for the purposes of Chapter 40, or articles thereof;
 - ij) saddlery or harness (heading 4201) or trunks, suitcases, handbags or other containers of heading 4202;
 - k) plaits, wickerwork or other articles of Chapter 46;
 - l) wall coverings of heading 4814;
 - m) goods of Section XI (textiles and textile articles);
 - n) articles of Section XII (for example, footwear, headgear, umbrellas, sun umbrellas, walking-sticks, whips, riding-crops or parts thereof);
 - o) imitation jewellery of heading 7117;
 - p) articles of Section XVI (machines and mechanical or electrical appliances);
 - q) parts of aircraft or vehicles of Section XVII;
 - r) articles of Chapter 90 (for example, optical elements, spectacle frames, drawing instruments);
 - s) articles of Chapter 91 (for example, clock or watch cases);
 - t) articles of Chapter 92 (for example, musical instruments or parts thereof);
 - u) articles of Chapter 94 (for example, furniture, lamps and lighting fittings, illuminated signs, prefabricated buildings);
 - v) articles of Chapter 95 (for example, toys, games, sports requisites); or
 - w) 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 3901 to 3911 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 3901 and 3902);
 - b) resins, not highly polymerized, of the coumarone-indene type (heading 3911);
 - c) other synthetic polymers with an average of at least 5 monomer units;
 - d) silicones (heading 3910);
 - e) resols (heading 3909) 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 3901 to 3914, 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 3915 does not apply to waste, parings and scrap of a single thermoplastic material, transformed into primary forms (headings 3901 to 3914).
8. For the purposes of heading 3917, 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 3918, 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 3920 and 3921, 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 3925 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 litres;
 - 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" (e.g., 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 "plasticizers" includes secondary plasticizers.

HS Code	Description	Rate of Duty (%)
I. PRIMARY FORMS		
3901	Polymers of ethylene, in primary forms:	
3901 10 00	- Polyethylene having a specific gravity of less than 0.94	20
3901 20 00	- Polyethylene having a specific gravity of 0.94 or more	20
3901 30 00	- Ethylene-vinyl acetate copolymers	20
3901 90 00	- Other	20

HS Code	Description	Rate of Duty (%)
3902	Polymers of propylene or of other olefins, in primary forms:	
3902 10 00	- Polypropylene	20
3902 20 00	- Polyisobutylene	20
3902 30 00	- Propylene copolymers	20
3902 90 00	- Other	20
3903	Polymers of styrene, in primary forms:	
	- Polystyrene:	
3903 11 00	-- Expansible	20
3903 19 00	-- Other	20
3903 20 00	- Styrene-acrylonitrile (SAN) copolymers	10
3903 30 00	- Acrylonitrile-butadiene-styrene (ABS) copolymers	5
3903 90 00	- Other	20
3904	Polymers of vinyl chloride or of other halogenated olefins, in primary forms:	
3904 10 00	- Poly(vinyl chloride), not mixed with any other substances	25
	- Other poly(vinyl chloride):	
3904 21 00	-- Non-plasticized	25
3904 22 00	-- Plasticized	20
3904 30 00	- Vinyl chloride vinyl acetate copolymers	20
3904 40 00	- Other vinyl chloride copolymers	20
3904 50 00	- Vinylidene chloride polymers	20
	- Fluoro-polymers:	
3904 61 00	-- Polytetrafluoroethylene	20
3904 69 00	-- Other	20
3904 90 00	- Other	20
3905	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	25
3905 19 00	-- Other	20
	- Vinyl acetate copolymers:	
3905 21 00	-- In aqueous dispersion	10
3905 29 00	-- Other	10
3905 30 00	- Poly(vinyl alcohol), whether or not containing unhydrolysed acetate groups	10
	- Other:	
3905 91 00	-- Copolymers	20
3905 99	-- Other:	
3905 99 10	--- Ethers polyvinyl	20
3905 99 90	--- Other	20
3906	Acrylic polymers in primary forms:	
3906 10 00	- Poly(methyl methacrylate)	20
3906 90	- Other:	
3906 90 10	--- Cyanoacrylate	20
3906 90 90	--- Other	20
3907	Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms:	
3907 10 00	- Polyacetals	10
3907 20 00	- Other polyethers	10
3907 30 00	- Epoxide resins	20
3907 40 00	- Polycarbonates	10
3907 50 00	- Alkyd resins	25
3907 60	- Poly(ethylene terephthalate):	
3907 60 10	--- Textile grade	20
3907 60 20	--- Bottle grade	25
3907 60 90	--- Other	20
	- Other polyesters:	
3907 91 00	-- Unsaturated	25
3907 99 00	-- Other	25
3908	Polyamides in primary forms:	
3908 10 00	- Polyamide-6, -11, -12, -6, 6, -6, 9, -6, 10 or -6, 12	10
3908 90 00	- Other	10
3909	Amino-resins, phenolic resins and polyurethanes, in primary forms:	
3909 10	- Urea resins; thiourea resins:	
3909 10 10	--- Urea formaldehyde moulding compound	25
3909 10 90	--- Other	25
3909 20 00	- Melamine resins	25
3909 30 00	- Other amino-resins	25
3909 40 00	- Phenolic resins	25
3909 50 00	- Polyurethanes	20
3910 00 00	Silicones in primary forms	10

HS Code	Description	Rate of Duty (%)
3911	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	- Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes:	
3911 10 10	--- Petroleum resins	20
3911 10 90	--- Other	20
3911 90 00	- Other	20
3912	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms:	
	- Cellulose acetates:	
3912 11 00	-- Non-plasticized	10
3912 12 00	-- Plasticized	10
3912 20	- Cellulose nitrates (including collodions):	
3912 20 10	--- Cellulose nitrates non-plasticized	20
3912 20 90	--- Other	20
	- Cellulose ethers:	
3912 31 00	-- Carboxymethylcellulose and its salts	20
3912 39 00	-- Other	10
3912 90 00	- Other	10
3913	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 acids, its salts and esters	10
3913 90	- Other:	
3913 90 10	--- Protein hardened	10
3913 90 90	--- Other	10
3914 00	Ion-exchangers based on polymers of headings 3901 to 3913, in primary forms:	
3914 00 10	--- Ion-exchangers of condensation type	10
3914 00 20	--- Ion-exchangers of the polymerization type	10
II. WASTE, PARINGS AND SCRAP; SEMI-MANUFACTURES; ARTICLES		
3915	Waste, parings and scrap, of plastics:	
3915 10 00	- Of polymers of ethylene	25
3915 20 00	- Of polymers of styrene	25
3915 30 00	- Of polymers of vinyl chloride	25
3915 90 00	- Of other plastics	25
3916	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	20
3916 20 00	- Of polymers of vinyl chloride	20
3916 90 00	- Of other plastics	20
3917	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	25
	- Tubes, pipes and hoses, rigid:	
3917 21 00	-- Of polymers of ethylene	25
3917 22 00	-- Of polymers of propylene	25
3917 23 00	-- Of polymers of vinyl chloride	25
3917 29 00	-- Of other plastics	25
	- Other tubes, pipes and hoses:	
3917 31 00	-- Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa	25
3917 32 00	-- Other, not reinforced or otherwise combined with other materials, without fittings	25
3917 33 00	-- Other, not reinforced or otherwise combined with other materials, with fittings	25
3917 39 00	-- Other	25
3917 40 00	- Fittings	25
3918	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	25
3918 90 00	- Of other plastics	25
3919	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls:	
3919 10 00	- In rolls of a width not exceeding 20 cm	25
3919 90 00	- Other	25
3920	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials:	
3920 10 00	- Of polymers of ethylene	25
3920 20	- Of polymers of propylene:	
3920 20 10	--- Biaxially oriented polypropylene (BOPP) film, plain	25
3920 20 20	--- Biaxially oriented polypropylene (BOPP) film, printed	25
3920 20 30	--- Biaxially oriented polypropylene (BOPP) film, metallized	25
3920 20 40	--- Biaxially oriented polypropylene (BOPP) film, laminated	25
3920 20 90	--- Other	25

HS Code	Description	Rate of Duty (%)
3920 30 00	- Of polymers of styrene	25
	- Of polymers of vinyl chloride:	
3920 43 00	-- Containing by weight not less than 6% of plasticizers	25
3920 49 00	-- Other	25
	- Of acrylic polymers:	
3920 51 00	-- Of poly(methyl methacrylate)	25
3920 59 00	-- Other	25
	- Of polycarbonates, alkyd resins, polyallyl esters or other polyesters:	
3920 61 00	-- Of polycarbonates	25
3920 62 00	-- Of poly(ethylene terephthalate)	25
3920 63 00	-- Of unsaturated polyesters	25
3920 69 00	-- Of other polyesters	25
	- Of cellulose or its chemical derivatives:	
3920 71 00	-- Of regenerated cellulose	25
3920 72 00	-- Of vulcanized fibre	25
3920 73 00	-- Of cellulose acetate	25
3920 79 00	-- Of other cellulose derivatives	25
	- Of other plastics:	
3920 91 00	-- Of poly(vinyl butyric)	25
3920 92 00	-- Of polyamides	25
3920 93 00	-- Of amino resins	25
3920 94 00	-- Of phenolic resins	25
3920 99 00	-- Of other plastics	25
3921	Other plates, sheets, film, foil and strip, of plastics:	
	- Cellular:	
3921 11 00	-- Of polymers of styrene	25
3921 12 00	-- Of polymers of vinyl chloride	25
3921 13 00	-- Of polyurethanes	25
3921 14 00	-- Of regenerated cellulose	25
3921 19 00	-- Of other plastics	25
3921 90 00	- Other	25
3922	Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics:	
3922 10 00	- Baths, shower-baths, sinks and wash-basins	25
3922 20 00	- Lavatory seats and covers	25
3922 90 00	- Other	25
3923	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	25
	- Sacks and bags (including cones):	
3923 21 00	-- Of polymers of ethylene	25
3923 29 00	-- Of other plastics	25
3923 30 00	- Carboys, bottles, flasks and similar articles	25
3923 40 00	- Spools, cops, bobbins and similar supports	25
3923 50 00	- Stoppers, lids, caps and other closures	25
3923 90 00	- Other	25
3924	Tableware, kitchenware, other household articles and toilet articles, of plastics:	
3924 10 00	- Tableware and kitchenware	25
3924 90 00	- Other	25
3925	Builders' ware of plastics, not elsewhere specified or included:	
3925 10 00	- Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 litres	25
3925 20 00	- Doors, windows and their frames and thresholds for doors	25
3925 30 00	- Shutters, blinds (including Venetian blinds) and similar articles and parts thereof	25
3925 90 00	- Other	25
3926	Other articles of plastics and articles of other materials of headings 3901 to 3914:	
3926 10 00	- Office or school supplies	25
3926 20 00	- Articles of apparel and clothing accessories (including gloves, mittens and mitts)	25
3926 30 00	- Fittings for furniture, coachwork of the like	25
3926 40 00	- Statuettes and other ornamental articles	25
3926 90	- Other:	
3926 90 10	--- Synthetic floats for fishing nets	25
3926 90 20	--- Coils of plastics (contraceptives and accessories therefor)	5
3926 90 30	--- Transmission, conveyor or elevator belts	25
3926 90 40	--- Laboratory ware	10
3926 90 50	--- Colostomy bags and urine bags	5
3926 90 60	--- Shoe lasts	20
3926 90 70	--- Design patterns, cards for textile and leather garments	5
3926 90 80	--- Plastic beads	20
3926 90 90	--- Other	25

CHAPTER 40 RUBBER AND ARTICLES THEREOF

NOTES

1. Except where the context otherwise requires, throughout the Nomenclature the expression "rubber" means the following products, whether or not vulcanized or hard: natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, synthetic rubber, factice derived from oils, and such substances reclaimed.
2. This Chapter does not cover:
 - a) goods of Section XI (textiles and textile articles);
 - b) footwear or parts thereof of Chapter 64;
 - c) headgear or parts thereof (including bathing caps) of Chapter 65;
 - d) mechanical or electrical appliances or parts thereof of Section XVI (including electrical goods of all kinds), of hard rubber;
 - e) articles of Chapter 90, 92, 94 or 96; or
 - f) articles of Chapter 95 (other than sports gloves, mittens and mitts and articles of headings 4011 to 4013).
3. In headings 4001 to 4003 and 4005, the expression "primary forms" applies only to the following forms:
 - a) liquids and pastes (including latex, whether or not pre-vulcanized, 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 4002, the expression "synthetic rubber" applies to:
 - a) unsaturated synthetic substances which can be irreversibly transformed by vulcanization 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 vulcanizing 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, plasticizers and fillers, is not permitted;
 - b) thioplasts (TM); and
 - c) natural rubber modified by grafting or mixing with plastics, depolymerized natural rubber, mixtures of unsaturated synthetic substances with saturated synthetic high polymers provided that all the above-mentioned products comply with the requirements concerning vulcanization, elongation and recovery in a) above.
5. a) Headings 4001 and 4002 do not apply to any rubber or mixture of rubbers which has been compounded, before or after coagulation, with:
 - i) vulcanizing agents, accelerators, retarders or activators (other than those added for the preparation of pre-vulcanized rubber latex);
 - ii) pigments or other colouring matter, other than those added solely for the purpose of identification;
 - iii) plasticizers 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 4001 or 4002, 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, peptizers, preservatives, stabilizers, viscosity-control agents, or similar special-purpose additives.
6. For the purposes of heading 4004, 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 vulcanized rubber, of which any cross-sectional dimension exceeds 5 mm, is to be classified as strip, rods or profile shapes, of heading 4008.
8. Heading 4010 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 4001, 4002, 4003, 4005 and 4008, 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 4008 the expressions "rods" and "profile shapes" apply only to such products, whether or not cut to length or surface-worked but not otherwise worked.

HS Code	Description	Rate of Duty (%)
4001	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 prevulcanized	5
	- Natural rubber in other forms:	
4001 21 00	- - Smoked sheets	5
4001 22 00	- - Technically specified natural rubber (TSNR)	5
4001 29 00	- - Other	5
4001 30 00	- Balata, gutta percha, guayule, chicle and similar natural gums	5

HS Code	Description	Rate of Duty (%)
4002	Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of heading 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	5
4002 19 00	-- Other	5
4002 20 00	- Butadiene rubber (BR)	5
	- Isobutene-isoprene (butyl) rubber (IIR); halo-isobutene-isoprene rubber (CIIR or BIIR):	
4002 31 00	-- Isobutene-isoprene (butyl) rubber (IIR)	5
4002 39 00	-- Other	5
	- Chloroprene (chlorobutadiene) rubber (CR):	
4002 41 00	-- Latex	5
4002 49 00	-- Other	5
	- Acrylonitrile-butadiene rubber (NBR):	
4002 51 00	-- Latex	5
4002 59 00	-- Other	5
4002 60 00	- Isoprene rubber (IR)	5
4002 70 00	- Ethylene-propylene non-conjugated diene rubber (EPDM)	5
4002 80 00	- Mixtures of any product of heading 4001 with any product of this heading	5
	- Other:	
4002 91 00	-- Latex	5
4002 99 00	-- Other	5
4003 00 00	Reclaimed rubber in primary forms or in plates, sheets or strip	5
4004 00	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom:	
4004 00 10	--- Bagomatic bladder scrap	10
4004 00 90	--- Other	25
4005	Compounded rubber, unvulcanized, in primary forms or in plates, sheets or strip:	
4005 10	- Compounded with carbon black or silica:	
4005 10 10	--- Plates	10
4005 10 20	--- Sheets	10
4005 10 90	--- Other	10
4005 20 00	- Solutions; dispersions other than those of subheading 4005 10	10
	- Other:	
4005 91 00	-- Plates, sheets and strip	10
4005 99 00	-- Other	10
4006	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 tyres	20
4006 90 00	- Other	20
4007 00 00	Vulcanized rubber thread and cord	25
4008	Plates, sheets, strip, rods and profile shapes, of vulcanized rubber other than hard rubber:	
	- Of cellular rubber:	
4008 11 00	-- Plates, sheets and strip	20
4008 19 00	-- Other	20
	- Of non-cellular rubber:	
4008 21 00	-- Plates, sheets and strip	20
4008 29 00	-- Other	20
4009	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	25
4009 12 00	-- With fittings	25
	- Reinforced or otherwise combined only with metal :	
4009 21 00	-- Without fittings	25
4009 22 00	-- With fittings	25
	- Reinforced or otherwise combined only with textile materials :	
4009 31 00	-- Without fittings	25
4009 32 00	-- With fittings	25
	- Reinforced or otherwise combined with other materials :	
4009 41 00	-- Without fittings	25
4009 42 00	-- With fittings	25
4010	Conveyor or transmission belts or belting, of vulcanized rubber:	
	- Conveyor belts or belting:	
4010 11 00	-- Reinforced only with metal	25
4010 12 00	-- Reinforced only with textile materials	25
4010 13 00	-- Reinforced only with plastics	25
4010 19 00	-- Other	25
	- 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	25

HS Code	Description	Rate of Duty (%)
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	25
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	25
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	25
4010 35 00	-- Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm	25
4010 36 00	-- Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm	25
4010 39 00	-- Other	25
4011	New pneumatic tyres, of rubber:	
4011 10 00	- Of a kind used on motor cars (including station wagons and racing cars)	25
4011 20	- Of a kind used on buses or lorries :	
4011 20 10	--- Of a kind used in light trucks	25
4011 20 90	--- Other	10
4011 30 00	- Of a kind used on aircraft	10
4011 40 00	- Of a kind used on motorcycles	25
4011 50 00	- Of a kind used on bicycles	25
	- Other, having a "herring- bone" or similar tread :	
4011 61 00	-- Of a kind used on agricultural or forestry vehicles and machines	25
4011 62 00	-- Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm	25
4011 63 00	-- Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	25
4011 69 00	-- Other	25
	- Other :	
4011 92 00	-- Of a kind used on agricultural or forestry vehicles and machines	25
4011 93 00	-- Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm	25
4011 94 00	-- Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	25
4011 99 00	-- Other	25
4012	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber:	
	- Retreaded tyres :	
4012 11 00	-- Of a kind used on motor cars (including station wagons and racing cars)	25
4012 12 00	-- Of a kind used on buses or lorries	25
4012 13 00	-- Of a kind used on aircraft	25
4012 19 00	-- Other	25
4012 20 00	- Used pneumatic tyres	25
4012 90 00	- Other	25
4013	Inner tubes, of rubber:	
4013 10	- Of a kind used on motor cars (including station wagons and racing cars), buses or lorries:	
4013 10 10	--- Of a kind used on buses, lorries or trucks	20
4013 10 20	--- Of a kind used on motor cars	25
4013 10 90	--- Other	25
4013 20 00	- Of a kind used on bicycles	25
4013 90	- Other:	
4013 90 10	--- Of a kind used on agricultural tractors	20
4013 90 20	--- Of a kind used on motor cycles	25
4013 90 30	--- Of a kind used on jeeps	25
4013 90 90	--- Other	25
4014	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	5
4014 90 00	- Other	25
4015	Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanized rubber other than hard rubber:	
	- Gloves, mittens and mitts:	
4015 11 00	-- Surgical	25
4015 19 00	-- Other	25
4015 90 00	- Other	25
4016	Other articles of vulcanized rubber other than hard rubber:	
4016 10	- Of cellular rubber:	
4016 10 20	--- Stoppers	25
4016 10 90	--- Other	25
	- Other:	
4016 91 00	-- Floor coverings and mats	25
4016 92 00	-- Erasers	20
4016 93	-- Gaskets, washers and other seals:	
4016 93 10	--- Gaskets of rubber	25
4016 93 20	--- Washers and other seals of rubber	25

HS Code	Description	Rate of Duty (%)
4016 93 30	--- Special rubber seals for flood gates having a minimum tensile strength of 210 kg/cm ² and a shore hardness measured with a durometer (type A) of 60 to 70, with fluorocarbon coating	10
4016 93 90	--- Other	25
4016 94 00	--- Boat or dock fenders, whether or not inflatable	20
4016 95 00	--- Other inflatable articles	25
4016 99	--- Other:	
4016 99 10	--- Printing blankets	10
4016 99 90	--- Other	25
4017 00 00	Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber	25

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 0511);
 - b) birdskins or parts of birdskins, with their feathers or down, of heading 0505 or 6701; or
 - c) hides or skins, with the hair or wool on, raw, tanned or dressed (Chapter 43); the following are, however, to be classified in Chapter 41, namely, raw hides and skins with the hair or wool on, of bovine animals (including buffalo), of equine animals, of sheep or lambs (except Astrakhan, Broadtail, Caracul, Persian or similar lambs, Indian, Chinese, Mongolian or Tibetan lambs), of goats or kids (except Yemen, Mongolian or Tibetan goats and kids), of swine (including peccary), of chamois, of gazelle, of reindeer, of elk, of deer, of roebucks or of dogs.
2. A) Headings 4104 to 4106 do not cover hides and skins which have undergone a tanning (including pre-tanning) process which is reversible (headings 4101 to 4103, as the case may be).
 B) For the purposes of headings 4104 to 4106, 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 4115.

HS Code	Description	Rate of Duty (%)
4101	Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split:	
4101 20 00	- Whole hides and skins, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 16 kg when fresh, wet-salted or otherwise preserved	5
4101 51	- Whole hides and skins, of a weight exceeding 16 kg:	
4101 51 10	--- Buffalo hides	5
4101 51 20	--- Cow hides	5
4101 51 90	--- Other	5
4101 90 00	- Other, including butts, bends and bellies	5
4102	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	- With wool on:	
4102 10 10	--- Lamb skins	5
4102 10 20	--- Sheep skins	5
4102 21	- Without wool on:	
4102 21	-- Pickled:	
4102 21 10	--- Lamb skins	5
4102 21 20	--- Sheep skins	5
4102 29 00	-- Other	5
4103	Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other than those excluded by Note 1 b) or 1 c) to this Chapter:	
4103 10	- Of goats or kids	
4103 10 10	--- Goat skins	5
4103 10 20	--- Kids skins	5
4103 20 00	- Of reptiles	5
4103 30 00	- Of swine	25
4103 90 00	- Other	5
4104	Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared:	
4104 11 00	- In the wet state (including wet-blue):	
4104 19 00	-- Full grains, unsplit; grain splits	5
4104 19 00	-- Other	5
4104 41 00	- In the dry state (crust):	
4104 41 00	-- Full grains, unsplit; grain splits	5
4104 49 00	-- Other	5
4105	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)	5
4105 30 00	- In the dry state (crust)	5

HS Code	Description	Rate of Duty (%)
4106	Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared:	
	- Of goats or kids:	
4106 21 00	-- In the wet state (including wet-blue)	5
4106 22 00	-- In the dry state (crust)	5
	- Of swine:	
4106 31 00	-- In the wet state (including wet-blue)	25
4106 32 00	-- In the dry state (crust)	25
4106 40 00	- Of reptiles	5
	- Other:	
4106 91 00	-- In the wet state (including wet-blue)	5
4106 92 00	-- In the dry state (crust)	5
4107	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 4114:	
	- Whole hides and skins:	
4107 11 00	-- Full grains, unsplit	5
4107 12 00	-- Grain splits	5
4107 19 00	-- Other	5
	- Other, including sides:	
4107 91 00	-- Full grains, unsplit	5
4107 92 00	-- Grain splits	5
4107 99 00	-- Other	5
[4108]		
[4109]		
[4110]		
[4111]		
4112 00 00	Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 4114	10
4113	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 4114:	
4113 10 00	- Of goats or kids	10
4113 20 00	- Of swine	25
4113 30 00	- Of reptiles	10
4113 90 00	- Other	10
4114	Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallized leather:	
4114 10 00	- Chamois (including combination chamois) leather	10
4114 20 00	- Patent leather and patent laminated leather; metallized leather	20
4115	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	20
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	20

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 3006);
 - b) articles of apparel or clothing accessories (except gloves, mitten 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 4303 or 4304);
 - c) made up articles of netting (heading 5608);
 - d) articles of Chapter 64;
 - e) headgear or parts thereof of Chapter 65;
 - f) whips, riding-crops or other articles of heading 6602;
 - g) cuff-links, bracelets or other imitation jewellery (heading 7117);
 - 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 9209);
 - k) articles of Chapter 94 (for example, furniture, lamps and lighting fittings);
 - l) articles of Chapter 95 (for example, toys, games, sport requisites); or
 - m) buttons, press-fasteners, snap-fasteners, press-studs, button moulds or other parts of these articles, button blanks, of heading 9606.
2. A) In addition to the provisions of Note 1 above, heading 4202 does not cover:
 - a) bags made of sheeting of plastics, whether or not printed, with handles, not designed for prolonged use (heading 3923);
 - b) articles of plaiting materials (heading 4602).
 B) Articles of headings 4202 and 4203 which have parts of precious metal, of metal clad with precious metal, of natural or cultured pearls or 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 4203, 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 9113).

HS Code	Description	Rate of Duty (%)
4201 00 00	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material	25
4202	Trunks, suit-cases, vanity-cases, executive-cases, briefcases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper:	
	- Trunks, suit-cases, vanity-cases, executive-cases, brief cases, school satchels and similar containers:	
4202 11	-- With outer surface of leather, of composition leather or of patent leather:	
4202 11 20	--- Suit-cases, of leather, composition leather or patent leather	25
4202 11 90	--- Other	25
4202 12	-- With outer surface of plastics or of textile materials:	
4202 12 10	--- Travelling bags of plastics or textile materials	25
4202 12 20	--- Suit cases of plastics or textile materials	25
4202 12 90	--- Other	25
4202 19 00	-- Other	25
	- 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	25
4202 22 00	-- With outer surface of plastic sheeting or of textile materials	25
4202 29 00	-- Other	25
	- 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	25
4202 32 00	-- With outer surface of plastic sheeting or of textile materials	25
4202 39 00	-- Other	25
	- Other:	
4202 91 00	-- With outer surface of leather, of composition leather or of patent leather	25
4202 92 00	-- With outer surface of plastic sheeting or of textile materials	25
4202 99 00	-- Other	25

HS Code	Description	Rate of Duty (%)
4203	Articles of apparel and clothing accessories, of leather or of composition leather:	
4203 10 00	- Articles of apparel	25
	- Gloves, mittens and mitts:	
4203 21 00	- - Specially designed for use in sports	25
4203 29 00	- - Other	25
4203 30 00	- Belts and bandoliers	25
4203 40 00	- Other clothing accessories	25
4204 00 00	Articles of leather or of composition leather, of a kind used in machinery or mechanical appliances or for other technical uses	10
4205 00 00	Other articles of leather or of composition leather	25
4206	Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons	
4206 10 00	- Catgut	25
4206 90 00	- Other	25

CHAPTER 43
FURSKINS AND ARTIFICIAL FUR; MANUFACTURES THEREOF

NOTES

1. Throughout the Nomenclature references to "furskins", other than to raw furskins of heading 4301, 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 0505 or 6701);
 - 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 4203);
 - 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 4303 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 4303 or 4304 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 5801 or 6001).

HS Code	Description	Rate of Duty (%)
4301	Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of heading 4101, 4102 or 4103	
4301 10 00	- Of mink, whole, with or without head, tail or paws	5
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	5
4301 60 00	- Of fox, whole, with or without head, tail or paws	5
4301 70 00	- Of seal, whole, with or without head, tail or paws	5
4301 80 00	- Other furskins, whole, with or without head, tail or paws	5
4301 90 00	- Heads, tails, paws and other pieces or cuttings, suitable for furriers' use	5
4302	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 4303:	
	- Whole skins, with or without head, tail or paws, not assembled:	
4302 11 00	-- Of mink	5
4302 13 00	-- Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb	5
4302 19 00	-- Other	5
4302 20 00	- Heads, tails, paws and other pieces or cuttings, not assembled	5
4302 30 00	- Whole skins and pieces or cuttings thereof, assembled	5
4303	Articles of apparel, clothing accessories and other articles of furskin:	
4303 10 00	- Articles of apparel and clothing accessories	25
4303 90 00	- Other	25
4304 00 00	Artificial fur and articles thereof	20

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 1211);
 - 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 1401);
 - c) wood, in chips, in shavings, ground or powdered, of a kind used primarily in dyeing or in tanning (heading 1404);
 - d) activated charcoal (heading 3802);
 - e) articles of heading 4202;
 - f) goods of Chapter 46;
 - g) footwear or parts thereof of Chapter 64;
 - h) goods of Chapter 66 (for example, umbrellas and walking-sticks and parts thereof);
 - ij) goods of heading 6808;
 - k) imitation jewellery of heading 7117;
 - l) goods of Section XVI or Section XVII (for example, machine parts, cases, covers, cabinets for machines and apparatus and wheelwrights' wares);
 - m) goods of Section XVIII (for example, clock cases and musical instruments and parts thereof);
 - n) parts of firearms (heading 9305);
 - o) articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);
 - p) articles of Chapter 95 (for example, toys, games, sports requisites);
 - q) articles of Chapter 96 (for example, smoking pipes and parts thereof, buttons, pencils) excluding bodies and handles, of wood, for articles of heading 9603; or
 - r) articles of Chapter 97 (for example, works of art).
2. In this Chapter, the expression "densified wood" means wood which has been subjected to chemical or physical treatment (being, in the case of layers bonded together, treatment in excess of that needed to ensure a good bond), and which has thereby acquired increased density or hardness together with improved mechanical strength or resistance to chemical or electrical agencies.
3. Headings 4414 to 4421 apply to articles of the respective descriptions of particle board or similar board, fibreboard, laminated wood or densified wood as they apply to such articles of wood.
4. Products of heading 4410, 4411 or 4412 may be worked to form the shapes provided for in respect of the goods of heading 4409, curved, corrugated, perforated, cut or formed to shapes other than square or rectangular or submitted to any other operation provided it does not give them the character of articles of other headings.
5. Heading 4417 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, Azobé, 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, Kotibé, Koto, Light Red Meranti, Limba, Louro, Maçaranduba, Mahogany, Makoré, Mandioqueira, Mansonia, Mengkulang, Meranti Bakau, Merawan, Merbau, Merpauh, Mersawa, Moabi, Niangon, Nyatoh, Obeche, Okoumé, Onzabili, Orey, Ovengkol, Ozigo, Padauk, Paldao, Palissandre de Guatemala, Palissandre de Para, Palissandre de Rio, Palissandre de Rose, Pau Amarelo, Pau Marfim, Pulai, Punah, Quaruba, Ramin, Sapelli, Saqui-Saqui, Sepetir, Sipo, Sucupira, Suren, Tauari, Teak, Tiama, Tola, Virola, White Lauan, White Meranti, White Seraya, Yellow Meranti.

HS Code	Description	Rate of Duty (%)
4401	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, faggots in or in similar forms - Wood in chips or particles:	10
4401 21 00	- - Coniferous	10
4401 22 00	- - Non-coniferous	10
4401 30 00	- Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms	10

HS Code	Description	Rate of Duty (%)
4402 00 00	Wood charcoal (including shell or nut charcoal), whether or not agglomerated	10
4403	Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared:	
4403 10 00	- Treated with paint, stains, creosote or other preservatives	10
4403 20 00	- Other, coniferous	10
	- Other, of tropical wood specified in Subheading Note 1 to this Chapter:	
4403 41 00	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau	10
4403 49	-- Other:	
4403 49 10	--- Sawlogs and veneer logs of non-coniferous species	10
4403 49 90	--- Other	10
	- Other:	
4403 91 00	-- Of oak (<i>Quercus spp.</i>)	10
4403 92 00	-- Of beech (<i>Fagus spp.</i>)	10
4403 99 00	-- Other	10
4404	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	10
4404 20 00	- Non-coniferous	10
4405 00 00	Wood wool; wool flour	10
4406	Railway or tramway sleepers (cross-ties) of wood:	
4406 10 00	- Not impregnated	10
4406 90 00	- Other	10
4407	Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for other similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm:	
4407 10 00	- Coniferous	10
	- Of tropical wood specified in Subheading Note 1 to this Chapter:	
4407 24 00	-- Virola, Mahogany (<i>Swietenia spp.</i>), Imbuia and Balsa	10
4407 25 00	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau	10
4407 26 00	-- White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan	10
4407 29 00	-- Other	10
	- Other:	
4407 91 00	-- Of oak (<i>Quercus spp.</i>)	10
4407 92 00	-- Of beech (<i>Fagus spp.</i>)	10
4407 99 00	-- Other	10
4408	Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for other similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm:	
4408 10 00	- Coniferous	20
	- Of tropical wood specified in Subheading Note 1 to this Chapter:	
4408 31 00	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau	20
4408 39 00	-- Other	20
4408 90	- Other:	
4408 90 10	--- Wood slates	10
4408 90 90	--- Other	20
4409	Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges, ends or faces, whether or not planed, sanded or end-jointed:	
4409 10 00	- Coniferous	20
4409 20 00	- Non-Coniferous	20
4410	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:	
	- Oriented strand board and waferboard, of wood:	
4410 21 00	-- Unworked or not further worked than sanded	25
4410 29 00	-- Other	25
	- Other, of wood:	
4410 31 00	-- Unworked or not further worked than sanded	25
4410 32 00	-- Surface-covered with melamine-impregnated paper	25
4410 33 00	-- Surface-covered with decorative laminates of plastics	25
4410 39 00	-- Other	25
4410 90 00	- Other	25
4411	Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances:	
	- Fibreboard of a density exceeding 0.8 g/cm ³ :	
4411 11 00	-- Not mechanically worked or surface covered	25
4411 19 00	-- Other	25
	- Fibreboard of a density exceeding 0.5 g/cm ³ but not exceeding 0.8 g/cm ³ :	
4411 21 00	-- Not mechanically worked or surface covered	25
4411 29 00	-- Other	25

HS Code	Description	Rate of Duty (%)
4411 31 00	- Fibreboard of a density exceeding 0.35 g/cm ³ but not exceeding 0.5 g/cm ³ : -- Not mechanically worked or surface covered	25
4411 39 00	-- Other - Other:	25
4411 91 00	-- Not mechanically worked or surface covered	25
4411 99 00	-- Other	25
4412	Plywood, veneered panels and similar laminated wood:	
	- Plywood consisting solely of sheets of wood, each ply not exceeding 6 mm thickness:	
4412 13 00	-- With at least one outer ply of tropical wood specified in Subheading Note 1 to this Chapter	25
4412 14 00	-- Other, with at least one outer ply of non-coniferous wood	25
4412 19 00	-- Other - Other, with at least one outer ply of non-coniferous wood:	25
4412 22 00	-- With at least one ply of tropical wood specified in Subheading Note 1 to this Chapter	25
4412 23 00	-- Other, containing at least one layer of particle board	25
4412 29 00	-- Other - Other:	25
4412 92 00	-- With at least one ply of tropical wood specified in Subheading Note 1 to this Chapter	25
4412 93 00	-- Other, containing at least one layer of particle board	25
4412 99 00	-- Other	25
4413 00 00	Densified wood, in blocks, plates, strips or profile shapes	10
4414 00 00	Wooden frames for paintings, photographs, mirrors or similar objects	25
4415	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	25
4415 20 00	- Pallets, box pallets and other load boards; pallet collars	25
4416 00 00	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves	25
4417 00	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood:	
4417 00 10	--- Boot and shoe lasts	20
4417 00 20	--- Other	20
4418	Builders' joinery and carpentry of wood, including cellular wood panels, assembled parquet panels, shingles and shakes:	
4418 10 00	- Windows, French windows and their frames	25
4418 20 00	- Doors and their frames and thresholds	25
4418 30 00	- Parquet panels	25
4418 40 00	- Shuttering for concrete constructional work	25
4418 50 00	- Shingles and shakes	25
4418 90	- Other:	
4418 90 10	--- Flooring panels	25
4418 90 90	--- Other	25
4419 00 00	Tableware and kitchenware, of wood	25
4420	Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94:	
4420 10 00	- Statuettes and other ornaments, of wood	25
4420 90	- Other:	
4420 90 10	--- Caskets and cases for jewellery	25
4420 90 20	--- Wood marquetry and inlaid wood	25
4420 90 90	--- Other	25
4421	Other articles of wood:	
4421 10 00	- Clothes hangers	25
4421 90 00	- Other	25

CHAPTER 45
CORK AND ARTICLES OF CORK

NOTE

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

HS Code	Description	Rate of Duty (%)
4501	Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork:	
4501 10 00	- Natural cork, raw or simply prepared	5
4501 90 00	- Other	5
4502 00 00	Natural cork, debarked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers)	10
4503	Articles of natural cork:	
4503 10 00	- Corks and stoppers	20
4503 90 00	- Other	20
4504	Agglomerated cork (with or without a binding substance) and articles of agglomerated cork:	
4504 10	- Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs:	
4504 10 10	--- Impregnated cork sheets	5
4504 10 90	--- Other	25
4504 90 00	- Other	25

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 4814;
 - b) twine, cordage, ropes or cables, plaited or not (heading 5607);
 - 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 4601, 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.

HS Code	Description	Rate of Duty (%)
4601	Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens):	
4601 20 00	- Mats, matting and screens of vegetable materials	25
4601 91 00	- Other:	25
4601 99 00	- - Of vegetable materials	25
	- - Other	25
4602	Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading 4601; Articles of loofah:	
4602 10 00	- Of vegetable materials	25
4602 90 00	- Other	25

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

CHAPTER 47
PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL;
RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD

NOTE

1. For the purposes of heading 4702, 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.

HS Code	Description	Rate of Duty (%)
4701 00 00	Mechanical wood pulp	5
4702 00 00	Chemical wood pulp, dissolving grades	5
4703	Chemical wood pulp, soda or sulphate, other than dissolving grades:	
	- Unbleached:	
4703 11 00	- - Coniferous	5
4703 19 00	- - Non-coniferous	5
	- Semi-bleached or bleached:	
4703 21 00	- - Coniferous	5
4703 29 00	- - Non-coniferous	5
4704	Chemical wood pulp, sulphite, other than dissolving grades:	
	- Unbleached:	
4704 11 00	- - Coniferous	5
4704 19 00	- - Non-coniferous	5
	- Semi-bleached or bleached:	
4704 21 00	- - Coniferous	5
4704 29 00	- - Non-coniferous	5
4705 00 00	Wood pulp obtained by a combination of mechanical and chemical pulping processes	5
4706	Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material:	
4706 10 00	- Cotton linters pulp	5
4706 20 00	- Pulps of fibres derived from recovered (waste and scrap) paper or paperboard	5
	- Other:	
4706 91 00	- - Mechanical	5
4706 92 00	- - Chemical	5
4706 93 00	- - Semi-chemical	5
4707	Recovered (waste and scrap) paper or paperboard:	
4707 10 00	- Unbleached kraft paper or paperboard or corrugated paper or paperboard	10
4707 20 00	- Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	10
4707 30	- Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter):	
4707 30 10	- - - In compressed bales	5
4707 30 90	- - - Other	10
4707 90	- Other, including unsorted waste and scrap:	
4707 90 10	- - - In compressed bales	5
4707 90 90	- - - Other	10

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 3212;
 - 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 3401), or with polishes, creams or similar preparations (heading 3405);
 - e) sensitized paper or paperboard of headings 3701 to 3704;
 - f) paper impregnated with diagnostic or laboratory reagents (heading 3822);
 - 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 4814 (Chapter 39);
 - h) articles of heading 4202 (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 6805) or paper- or paperboard-backed mica (heading 6814) (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 9209; or
 - p) articles of Chapter 95 (for example, toys, games, sport requisites) or Chapter 96 (for example, buttons).
3. Subject to the provisions of Note 7, headings 4801 to 4805 include paper and paperboard which have been subjected to calendering, super-calendering, glazing or similar finishing, false water-marking or surface sizing, and also paper, paperboard, cellulose wadding and webs of cellulose fibres, coloured or marbled throughout the mass by any method. Except where heading 4803 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 4802, the expressions "paper and paperboard, of a kind used for writing, printing or other graphic purposes" and "non perforated punch-cards and punch tape paper" mean paper and paperboard made mainly from bleached pulp or from pulp obtained by a mechanical or chemi-mechanical process and satisfying any of the following criteria:
For paper or paperboard weighing not more than 150 g/m²:
 - a) containing 10% or more of fibres obtained by a mechanical or chemi-mechanical process, and
 1. weighing not more than 80 g/m², or
 2. coloured throughout the mass; or
 - b) containing more than 8% ash, and
 1. weighing not more than 80 g/m², or
 2. coloured throughout the mass; or
 - c) containing more than 3% ash and having a brightness of 60% or more; or
 - d) containing more than 3% but not more than 8% ash, having a brightness less than 60%, and a burst index equal to or less than 2.5 kPa.m²/g; or
 - e) containing 3% ash or less, having a brightness of 60% or more and a burst index equal to or less than 2.5 kPa.m²/g.
 For paper or paperboard weighing more than 150 g/m²:
 - a) coloured throughout the mass; or
 - b) having a brightness of 60% or more, and
 1. a caliper of 225 micrometres (microns) or less, or
 2. a calliper 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 4802 does not, however, cover filter paper or paperboard (including tea-bag paper) or felt paper or paperboard.
6. In this Chapter "kraft paper and paperboard" means paper and paperboard of which not less than 80% by weight of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes.
7. Except where the terms of the headings otherwise require, paper, paperboard, cellulose wadding and webs of cellulose fibres answering to a description in two or more of the headings 4801 to 4811 are to be classified under that one of such headings which occurs last in numerical order in the Nomenclature.

8. Headings 4801 and 4803 to 4809 apply only to paper, paperboard, cellulose wadding and webs of cellulose fibres:
- in strips or rolls of a width exceeding 36 cm; or
 - 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 4814, the expression "wallpaper and similar wall coverings" applies only to:
- paper in rolls, of a width of not less than 45 cm and not more than 160 cm, suitable for wall or ceiling decoration:
 - grained, embossed, surface-coloured, design-printed or otherwise surface-decorated (e.g., with textile flock), whether or not coated or covered with transparent protective plastics;
 - with an uneven surface resulting from the incorporation of particles of wood, straw, etc.;
 - coated or covered on the face side with plastics, the layer of plastics being grained, embossed, coloured, design-printed or otherwise decorated; or
 - covered on the face side with plaiting material, whether or not bound together in parallel strands or woven;
 - borders and friezes, of paper, treated as above, whether or not in rolls, suitable for wall or ceiling decoration;
 - 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 4815.
10. Heading 4820 does not cover loose sheets or cards, cut to size, whether or not printed, embossed or perforated.
11. Heading 4823 applies, *inter alia*, to perforated paper or paperboard cards for Jacquard or similar machines and paper lace.
12. Except for the goods of heading 4814 or 4821, 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 machine-finished paper, of which not less than 80% by weight of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes, in rolls, weighing not less than 60 g/m² but not more than 115 g/m² and meeting one of the following sets of specifications:
- having a Mullen burst index of not less than 3.7 kPa.m²/g and a stretch factor of more than 4.5% in the cross direction and of more than 2% in the machine direction.
 - having minima for tear and tensile as indicated in the following table or the linearly interpolated equivalent for any other weight:

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

3. For the 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 N/g/m² at 50% relative humidity, at 23°C.
4. Subheading 4805 12 covers paper, in rolls, made mainly of straw pulp obtained by a semi-chemical process, weighing 130 g/m² or more, and having a CMT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1.4 N/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 kPa.m²/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 kPa.m²/g.
7. For the purposes of subheading 4810 22, "light-weight coated paper" means paper coated on both sides, of a total weight not exceeding 72 g/m², with a coating weight not exceeding 15 g/m² per side, on a base of which not less than 50% by weight of the total fibre content consists of wood fibres obtained by a mechanical process.

HS Code	Description	Rate of Duty (%)
4801 00 00	Newsprint, in rolls or sheets	5
4802	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non perforated punch-cards and punch tape paper, in rolls or rectangular (including square) sheets, of any size, other than paper of heading 4801 or 4803; hand-made paper and paperboard:	
4802 10 00	- Hand-made paper and paper board	20
4802 20 00	- Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard	10
4802 30 00	- Carbonising base paper	10
4802 40 00	- Wallpaper base	10
	- 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	20
4802 55	-- Weighing 40 g/m ² or more but not more than 150 g/m ² , in rolls:	
4802 55 10	--- Printing paper	20
4802 55 20	--- Poster paper	20
4802 55 30	--- Graph paper	20
4802 55 40	--- Bond paper	20
4802 52 90	--- Other	20
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	20
4802 57 00	-- Other, weighing 40 g/m ² or more but not more than 150 g/m ²	20
4802 58	-- Weighing more than 150 g/m ² :	
4802 58 10	--- Art paper	20
4802 58 30	--- Cardboard	20
4802 58 50	--- Art card	20
4802 58 90	--- Other	20
	- 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 rolls	20
4802 62 00	-- In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	20
4802 69 00	-- Other	20
4803 00 00	Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls or sheets	20
4804	Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 4802 or 4803	
	- Kraftliner:	
4804 11 00	-- Unbleached	20
4804 19 00	-- Other	20
	- Sack kraft paper:	
4804 21 00	-- Unbleached	20
4804 29 00	-- Other	20
	- Other kraft paper and paperboard weighing 150 g/m ² or less:	
4804 31 00	-- Unbleached	20
4804 39 00	-- Other	20
	- Other kraft paper and paperboard weighing more than 150 g/m ² but less than 225 g/m ² :	
4804 41 00	-- Unbleached	20
4804 42 00	-- Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process	20
4804 49 00	-- Other	20
	- Other kraft paper and paperboard weighing 225 g/m ² or more:	
4804 51 00	-- Unbleached	20
4804 52 00	-- Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process	20
48045900	-- Other	20
4805	Other uncoated paper and paperboard, in rolls or sheets not further worked or processed than as specified in Note 3 to this Chapter:	
	- Fluting paper:	
4805 11 00	-- Semi-chemical fluting paper	20
4805 12 00	-- Straw fluting paper	20
4805 19 00	-- Other	20
	- Testliner (recycled liner board) :	
4805 24 00	-- Weighing 150 g/m ² or less	20
4805 25 00	-- Weighing more than 150 g/m ²	20
4805 30 00	- Sulphite wrapping paper	20
4805 40 00	- Filter paper and paperboard	10
4805 50 00	- Felt paper and paperboard	20
	- Other :	
4805 91 00	-- Weighing 150 g/m ² or less	20
4805 92 00	-- Weighing more than 150 g/m ² but less than 225 g/m ²	20
4805 93 00	-- Weighing 225 g/m ² or more	20

HS Code	Description	Rate of Duty (%)
4806	Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets:	
4806 10 00	- Vegetable parchment	20
4806 20 00	- Greaseproof papers	25
4806 30 00	- Tracing papers	25
4806 40	- Glassine and other glazed transparent or translucent papers:	
4806 40 10	--- Glassine	25
4806 40 90	--- Other	25
4807 00 00	Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets	20
4808	Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than paper of the kind described in heading 4803:	
4808 10 00	- Corrugated paper and paper board, whether or not perforated	25
4808 20 00	- Sack kraft paper, creped or crinkled, whether or not embossed or perforated	25
4808 30 00	- Other kraft paper, creped or crinkled, whether or not embossed or perforated	25
4808 90 00	- Other	25
4809	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 10 00	- Carbon or similar copying papers	25
4809 20 00	- Self-copy paper	25
4809 90 00	- Other	25
4810	Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size:	
	- Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres :	
4810 13	-- In rolls:	
4810 13 10	--- Art paper	25
4810 13 20	--- Writing paper, coated or impregnated	25
4810 13 30	--- Wax paper	25
4810 13 90	--- Other	25
4810 14 00	-- In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	25
4810 19 00	-- Other	25
	- 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	25
4810 29 00	-- Other	25
	- Kraft paper and paperboard, other than that of a kind use 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 fibre content consists of wood fibres obtained by a chemical process, and weighing 150 g/m ² or less	20
4810 32 00	-- Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing more than 150 g/m ²	20
4810 39 00	-- Other	20
	- Other paper and paperboard:	
4810 92 00	-- Multi-ply	25
4810 99 00	-- Other	25
4811	Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size, other than goods of the kind described in heading 4803, 4809 or 4810:	
4811 10 00	- Tarred, bituminised or asphalted paper and paperboard	25
	- Gummed or adhesive paper and paperboard:	
4811 41 00	-- Self-adhesive	25
4811 49 00	-- Other	25
	- Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives):	
4811 51 00	-- Bleached, weighing more than 150 g/m ²	25
4811 59	-- Other:	
4811 59 10	--- Thermal fax paper	25
4811 59 90	--- Other	25
4811 60 00	- Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol	25
4811 90 00	- Other paper, paperboard, cellulose wadding and webs of cellulose fibres	25
4812 00 00	Filter blocks, slabs and plates, of paper pulp	20

HS Code	Description	Rate of Duty (%)
4813	Cigarette paper, whether or not cut to size or in the form of booklets or tubes:	
4813 10	- In the form of booklets or tubes:	
4813 10 10	- - - In the form of booklets	25
4813 10 20	- - - In the form of tubes	25
4813 20 00	- In rolls of a width not exceeding 5 cm	25
4813 90 00	- Other	25
4814	Wallpaper and similar wall coverings; window transparencies of paper:	
4814 10 00	- Ingrain paper	25
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	25
4814 30 00	- Wallpaper and similar wall coverings, consisting of paper covered, on the face side, with plaiting material, whether or not bound together in parallel strands or woven	25
4814 90 00	- Other	25
4815 00 00	Floor coverings on a base of paper or of paperboard, whether or not cut to size	25
4816	Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 4809), duplicator stencils and offset plates, of paper, whether or not put up in boxes:	
4816 10 00	- Carbon or similar copying papers	25
4816 20 00	- Self-copy paper	25
4816 30 00	- Duplicator stencils	25
4816 90 00	- Other	25
4817	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	25
4817 20 00	- Letter cards, plain post cards and correspondence cards	25
4817 30 00	- Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	25
4818	Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, napkins for babies, tampons, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres:	
4818 10 00	- Toilet paper	25
4818 20 00	- Handkerchiefs, cleansing or facial tissues and towels	25
4818 30 00	- Tablecloths and serviettes	25
4818 40	- Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles:	
4818 40 10	- - - Napkins for babies, in retail packings holding not more than 75	25
4818 40 90	- - - Other	20
4818 50 00	- Articles of apparel and clothing accessories	25
4818 90 00	- Other	25
4819	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres; box files, letter trays, and similar articles, of paper or paperboard of a kind used in offices, shops or the like:	
4819 10 00	- Cartons, boxes and cases, of corrugated paper or paperboard	25
4819 20 00	- Folding cartons, boxes and cases, of non corrugated paper or paperboard	25
4819 30 00	- Sacks and bags, having a base of a width of 40 cm or more	25
4819 40 00	- Other sacks and bags, including cones	25
4819 50 00	- Other packing containers, including record sleeves	25
4819 60 00	- Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	25
4820	Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, exercise books, blotting-pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard; albums for samples or for collections and book covers, of paper or paperboard:	
4820 10	- Registers, accounts books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles:	
4820 10 10	- - - Note books, order books and receipt books	25
4820 10 20	- - - Diaries	25
4820 10 90	- - - Other	25
4820 20 00	- Exercise books	25
4820 30 00	- Binders (other than book covers), folders and file covers	25
4820 40 00	- Manifold business forms and interleaved carbon sets	25
4820 50 00	- Albums for samples or for collections	25
4820 90 00	- Other	25
4821	Paper or paperboard labels of all kinds, whether or not printed:	
4821 10 00	- Printed	25
4821 90 00	- Other	25

HS Code	Description	Rate of Duty (%)
4822	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	25
4822 90 00	- Other	25
4823	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres:	
	- Gummed or adhesive paper, in strips or rolls:	
4823 12 00	-- Self-adhesive	25
4823 19 00	-- Other	25
4823 20 00	- Filter paper and paperboard	25
4823 40 00	- Rolls, sheets and dials, printed for self-recording apparatus	25
4823 60 00	- Trays, dishes, plates, cups and the like, of paper or paperboard	25
4823 70 00	- Moulded or pressed articles of paper pulp	25
4823 90	- Other:	
4823 90 10	--- Cards for jacquard machines	5
4823 90 20	--- Dress patterns, models and templates for textile and leather garments	5
4823 90 30	--- Diamond dotted paper (Jacquard design paper)	5
4823 90 90	--- Other	25

CHAPTER 49
PRINTED BOOKS, NEWSPAPERS, PICTURES AND OTHER PRODUCTS OF THE PRINTING
INDUSTRY; MANUSCRIPTS, TYPESCRIPTS AND PLANS

NOTES

1. This Chapter does not cover:
 - a) photographic negatives or positives on transparent bases (Chapter 37);
 - b) maps, plans or globes, in relief, whether or not printed (heading 9023);
 - c) playing cards or other goods of Chapter 95; or
 - d) original engravings, prints or lithographs (heading 9702), postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery or the like of heading 9704, 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 4901, whether or not containing advertising material.
4. Heading 4901 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 4911.
5. Subject to Note 3 to this Chapter, heading 4901 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 4911.
6. For the purposes of heading 4903, the expression "children's picture books" means books for children in which the pictures form the principal interest and the text is subsidiary.

HS Code	Description	Rate of Duty (%)
4901	Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets:	
4901 10 00	- In single sheets, whether or not folded	10
	- Other:	
4901 91 00	-- Dictionaries and encyclopaedias and serial instalments thereof	5
4901 99	-- Other:	
4901 99 10	--- Holy Quran (Arabic text with or without translation)	5
4901 99 90	--- Other	5
4902	Newspapers, journals and periodicals, whether or not illustrated or containing advertising material:	
4902 10	- Appearing at least four times a week:	
4902 10 10	--- Accorded declaration in Pakistan but printed abroad	25
4902 10 90	--- Other	5
4902 90	- Other:	
4902 90 10	--- Accorded declaration in Pakistan but printed abroad	25
4902 90 90	--- Other	5
4903 00 00	Children's picture, drawing or colouring books	5
4904 00 00	Music, printed or in manuscript, whether or not bound or illustrated	5
4905	Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed:	
4905 10 00	- Globes	10
	- Other:	
4905 91 00	-- In book form	5
4905 99 00	-- Other	5
4906 00 00	Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitised paper and carbon copies of the foregoing	5
4907 00 00	Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognised face value; stamp-impressed paper; banknotes, cheque forms; stock, share or bond certificates and similar documents of title	5
4908	Transfers (decalcomanias):	
4908 10 00	- Transfers (decalcomanias), vitrifiable	10
4908 90 00	- Other	20
4909 00 00	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings	25

HS Code	Description	Rate of Duty (%)
4910 00 00	Calendars of any kind, printed, including calendar blocks	25
4911	Other printed matter, including printed pictures and photographs:	
4911 10 00	- Trade advertising material, commercial catalogues and the like	10
	- Other:	
4911 91 00	- - Pictures, designs and photographs	10
4911 99 00	- - Other	10

SECTION XI TEXTILES AND TEXTILE ARTICLES

NOTES

1. This Section does not cover:
 - a) animal brush making bristles or hair (heading 0502); horsehair or horsehair waste (heading 0503);
 - b) human hair or articles of human hair (heading 0501, 6703 or 6704), except straining cloth of a kind commonly used in oil presses or the like (heading 5911);
 - c) cotton linters or other vegetable materials of Chapter 14;
 - d) asbestos of heading 2524 or articles of asbestos or other products of heading 6812 or 6813;
 - e) articles of heading 3005 or 3006 (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 3306;
 - f) sensitized textiles of headings 3701 to 3704;
 - g) monofilament of which any cross-sectional dimension exceeds 1 mm or strip or the like (for example, artificial straw) of an apparent width exceeding 5 mm, of plastics (Chapter 39), or plaits or fabrics or other basketware or wickerwork of such monofilament or strip (Chapter 46);
 - h) woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with plastics, or articles thereof, of Chapter 39;
 - ij) woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with rubber, or articles thereof, of Chapter 40;
 - k) hides or skins with their hair or wool on (Chapter 41 or 43) or articles of furskin, artificial fur or articles thereof, of heading 4303 or 4304;
 - l) articles of textile materials of heading 4201 or 4202;
 - m) products of articles of Chapter 48 (for example, cellulose wadding);
 - n) footwear or parts of footwear, gaiters or leggings or similar articles of Chapter 64;
 - o) hair-nets or other headgear or parts thereof of Chapter 65;
 - p) goods of Chapter 67;
 - q) abrasive-coated textile material (heading 6805) and also carbon fibres or articles of carbon fibres of heading 6815;
 - r) glass fibres or articles of glass fibres, other than embroidery with glass thread on a visible ground of fabric (Chapter 70);
 - s) articles of Chapter 94 (for example, furniture, bedding, lamps and lighting fittings);
 - t) articles of Chapter 95 (for example, toys, games, sports requisites and nets);
 - u) articles of Chapter 96 (for example, brushes, travel sets for sewing, slide fasteners and typewriter ribbons); or
 - v) articles of Chapter 97.
2. A) Goods classifiable in Chapters 50 to 55 or in heading 5809 or 5902 and of a mixture of two or more textile materials are to be classified as if consisting wholly of that one textile material which predominates by weight over any other single textile material. When no one textile material predominates by weight, the goods are to be classified as if consisting wholly of that one textile material which is covered by the heading which occurs last in numerical order among those which equally merit consideration.

B) For the purposes of the above rule:

 - a) gimped horsehair yarn (heading 5110) and metallized yarn (heading 5605) 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 classifiable in that Chapter;
 - c) when both Chapters 54 and 55 are involved with any other Chapter, Chapters 54 and 55 are to be treated as a single Chapter;
 - d) where a Chapter or a heading refers to goods of different textile materials, such materials are to be treated as a single textile material.

C) The provisions of paragraphs A and B above apply also to the yarns referred to in Notes 3, 4, 5 or 6 below.
3. A) For the purposes of this Section, and subject to the exceptions in paragraph B below, yarns (single, multiple (folded) or cabled) of the following descriptions are to be treated as "twine, cordage, ropes and cables":
 - a) of silk or waste silk, measuring more than 20 000 decitex;
 - b) of man-made fibres (including yarn of two or more monofilaments of Chapter 54), measuring more than 10 000 decitex;
 - c) of true hemp or flax:
 - i) polished or glazed, measuring 1 429 decitex or more; or
 - ii) not polished or glazed, measuring more than 20 000 decitex;
 - d) of coir, consisting of three or more plies;
 - e) of other vegetable fibres, measuring more than 20 000 decitex; or
 - f) reinforced with metal thread.

B) Exceptions:

 - a) yarn of wool or other animal hair and paper yarn, other than yarn reinforced with metal thread;
 - b) man-made filament tow of Chapter 55 and multifilament yarn without twist or with a twist of less than 5 turns per metre of Chapter 54;
 - c) silk-worm gut of heading 5006, and monofilaments of Chapter 54;
 - d) metallized yarn of heading 5605; yarn reinforced with metal thread is subject to paragraph A f) above; and
 - e) chenille yarn, gimped yarn and loop wale-yarn of heading 5606.

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 waste silk;
 - 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 5204, 5401 and 5508 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 (centi-newtons 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 6101 to 6114 and headings 6201 to 6211.

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**
Yarn which:
 - i) has the natural colour of its constituent fibres and has not been bleached, dyed (whether or not in the mass) or printed; or
 - ii) is of indeterminate colour ("grey yarn"), manufactured from garnetted stock.
 Such yarn may have been treated with a colourless dressing or fugitive dye (which disappears after simple washing with soap) and, in the case of man-made fibres, treated in the mass with delustrating agents (for example, titanium dioxide).

c) **Bleached yarn**

Yarn which:

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

d) **Coloured (dyed or printed) yarn**

Yarn which:

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

The above definitions also apply, *mutatis mutandis*, to monofilament and to strip or the like of Chapter 54.e) **Unbleached woven fabric**

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

f) **Bleached woven fabric**

Woven fabric which:

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

g) **Dyed woven fabric**

Woven fabric which:

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

h) **Woven fabric of yarns of different colours**

Woven fabric (other than printed woven fabric) which:

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

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

ij) **Printed woven fabric**

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

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

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

The definitions at e) to ij) above apply, *mutatis mutandis*, to knitted or crocheted fabrics.k) **Plain weave**

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

2. A) Products of Chapters 56 to 63 containing two or more textile materials are to be regarded as consisting wholly of that textile material which would be selected under Note 2 to this Section for the classification of a product of Chapters 50 to 55 or of heading 5809 consisting of the same textile materials.
- B) For the application of this rule:
- a) where appropriate, only the part which determines the classification under Interpretative Rule 3 shall be taken into account;
 - b) in the case of textile products consisting of a ground fabric and a pile or looped surface no account shall be taken of the ground fabric;
 - c) in the case of embroidery of heading 5810 and goods thereof, only the ground fabric shall be taken into account. However, embroidery without visible ground, and goods thereof, shall be classified with reference to the embroidering threads alone.

CHAPTER 50

SILK

HS Code	Description	Rate of Duty (%)
5001 00 00	Silk-worm cocoons suitable for reeling	5
5002 00 00	Raw silk (not thrown)	5
5003	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock):	
5003 10 00	- Not carded or combed	5
5003 90 00	- Other	5
5004 00 00	Silk yarn (other than yarn spun from silk waste) not put up for retail sale	20
5005 00 00	Yarn spun from silk waste, not put up for retail sale	20
5006 00 00	Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut	20
5007	Woven fabrics of silk or of silk waste:	
5007 10 00	- Fabrics of noil silk	25
5007 20 00	- Other fabrics, containing 85% or more by weight of silk or of silk waste other than noil silk	25
5007 90 00	- Other fabrics	25

CHAPTER 51
WOOL, FINE OR COARSE ANIMAL HAIR; HORSEHAIR YARN AND WOVEN FABRIC

NOTE

1. Throughout the Nomenclature:

- a) "wool" means the natural fibre grown by sheep or lambs;
- b) "fine animal hair" means the hair of alpaca, llama, vicuna, camel, yak, Angora, Tibetan, Kashmir or similar goats (but not common goats), rabbit (including Angora rabbit), hare, beaver, nutria or musk-rat;
- c) "coarse animal hair" means the hair of animals not mentioned above, excluding brush making hair and bristles (heading 0502) and horsehair (heading 0503).

HS Code	Description	Rate of Duty (%)
5101	Wool, not carded or combed:	
	- Greasy, including fleece-washed wool:	
5101 11 00	- - Shorn wool	5
5101 19 00	- - Other	5
	- Degreased, not carbonized:	
5101 21 00	- - Shorn wool	5
5101 29 00	- - Other	5
5101 30 00	- Carbonized	5
5102	Fine or coarse animal hair, not carded or combed:	
	- Fine animal hair:	
5102 11 00	- - Of Kashmir (cashmere) goats	5
5102 19 00	- - Other	5
5102 20 00	- Coarse animal hair	5
5103	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	5
5103 20 00	- Other waste of wool or of fine animal hair	5
5103 30 00	- Waste of coarse animal hair	5
5104 00 00	Garnetted stock of wool or of fine or coarse animal hair	5
5105	Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments):	
5105 10 00	- Carded wool	5
	- Wool tops and other combed wool:	
5105 21 00	- - Combed wool in fragments	5
5105 29 00	- - Other	5
	- Fine animal hair, carded or combed :	
5102 31 00	- - Of Kashmir (cashmere) goats	5
5102 39 00	- - Other	5
5105 40 00	- Coarse animal hair, carded or combed	5
5106	Yarn of carded wool, not put up for retail sale:	
5106 10 00	- Containing 85% or more by weight of wool	5
5106 20 00	- Containing less than 85% by weight of wool	5
5107	Yarn of combed wool, not put up for retail sale:	
5107 10 00	- Containing 85% or more by weight of wool	5
5107 20 00	- Containing less than 85% by weight of wool	5
5108	Yarn of fine animal hair (carded or combed), not put up for retail sale:	
5108 10 00	- Carded	5
5108 20 00	- Combed	5
5109	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	20
5109 90 00	- Other	20
5110 00 00	Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale	20
5111	Woven fabrics of carded wool or of carded fine animal hair:	
	- Containing 85% or more by weight of wool or of fine animal hair:	
5111 11 00	- - Of a weight not exceeding 300 g/m ²	25
5111 19 00	- - Other	25
5111 20 00	- Other, mixed mainly or solely with man-made filaments	25
5111 30 00	- Other, mixed mainly or solely with man-made staple fibre	25
5111 90 00	- Other	25
5112	Woven fabrics of combed wool or of combed fine animal hair:	
	- Containing 85% or more by weight of wool or of fine animal hair:	
5112 11 00	- - Of a weight not exceeding 200 g/m ²	25
5112 19 00	- - Other	25
5112 20 00	- Other, mixed mainly or solely with man-made filaments	25
5112 30 00	- Other, mixed mainly or solely with man-made staple fibres	25
5112 90 00	- Other	25
5113 00 00	Woven fabrics of coarse animal hair or of horse hair	25

CHAPTER 52
COTTON

SUBHEADING NOTE

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.

HS Code	Description	Rate of Duty (%)
5201 00	Cotton, not carded or combed:	
5201 00 10	--- American	5
5201 00 20	--- Egyptian	5
5201 00 90	--- Other	5
5202	Cotton waste (including yarn waste and garnetted stock):	
5202 10 00	- Yarn waste (including thread waste)	25
	- Other:	
5202 91 00	-- Garnetted stock	20
5202 99 00	-- Other	20
5203 00 00	Cotton, carded or combed	5
5204	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	25
5204 19 00	-- Other	25
5204 20	- Put up for retail sale:	
5204 20 10	--- For sewing	25
5204 20 20	--- For embroidery	25
5204 20 90	--- Other	25
5205	Cotton yarn (other than sewing thread), containing 85% or more by weight of cotton, not put up for retail sale:	
	- Single yarn, of uncombed fibres:	
5205 11 00	-- measuring 714.29 decitex or more (not exceeding 14 metric number)	5
5205 12 00	-- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	5
5205 13 00	-- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number):	5
5205 14 00	-- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	5
5205 15 00	-- Measuring less than 125 decitex (exceeding 80 metric number)	5
	- Single yarn, of combed fibres:	
5205 21 00	-- Measuring 714.29 decitex or more (not exceeding 14 metric number)	5
5205 22 00	-- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	5
5205 23 00	-- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	5
5205 24 00	-- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	5
5205 26 00	-- Measuring less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number)	5
5205 27 00	-- Measuring less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number)	5
5205 28 00	-- Measuring less than 83.33 decitex (exceeding 120 metric number)	5
	- Multiple (folded) or cabled yarn, of uncombed fibres:	
5205 31 00	-- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	5
5205 32 00	-- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	5
5205 33 00	-- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	5
5205 34 00	-- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	5
5205 35 00	-- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	5
	- Multiple (folded) or cabled yarn, of combed fibres:	
5205 41 00	-- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	5
5205 42 00	-- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	5
5205 43 00	-- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	5
5205 44 00	-- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	5
5205 46 00	-- Measuring per single yarn less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number per single yarn)	5
5205 47 00	-- Measuring per single yarn less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number per single yarn)	5
5205 48 00	-- Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn)	5

HS Code	Description	Rate of Duty (%)
5206	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)	5
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)	5
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)	5
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)	5
5206 15 00	-- Measuring less than 125 decitex (exceeding 80 metric number)	5
	- Single yarn, of combed fibres:	
5206 21 00	-- Measuring 714.29 decitex or more (not exceeding 14 metric number)	5
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)	5
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)	5
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)	5
5206 25 00	-- Measuring less than 125 decitex (exceeding 80 metric number)	5
	- 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)	5
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)	5
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)	5
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)	5
5206 35 00	-- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	5
	- 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)	5
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)	5
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)	5
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)	5
5206 45 00	-- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	5
5207	Cotton yarn (other than sewing thread) put up for retail sale:	
5207 10 00	- Containing 85% or more by weight of cotton	20
5207 90 00	- Other	20
5208	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/m²:	
	- Unbleached:	
5208 11 00	-- Plain weave, weighing not more than 100 g/m ²	25
5208 12 00	-- Plain weave, weighing more than 100 g/m ²	25
5208 13 00	-- 3-thread or 4-thread twill, including cross twill	25
5208 19 00	-- Other fabrics	25
	- Bleached:	
5208 21 00	-- Plain weave, weighing not more than 100 g/m ²	25
5208 22 00	-- Plain weave, weighing more than 100 g/m ²	25
5208 23 00	-- 3-thread or 4-thread twill, including cross twill	25
5208 29 00	-- Other fabrics	25
	- Dyed:	
5208 31 00	-- Plain weave, weighing not more than 100 g/m ²	25
5208 32 00	-- Plain weave, weighing more than 100 g/m ²	25
5208 33 00	-- 3-thread or 4-thread twill, including cross twill	25
5208 39 00	-- Other fabrics	25
	- Of yarns of different colours:	
5208 41 00	-- Plain weave, weighing not more than 100 g/m ²	25
5208 42 00	-- Plain weave, weighing more than 100 g/m ²	25
5208 43 00	-- 3-thread or 4-thread twill, including cross twill	25
5208 49 00	-- Other fabrics	25
	- Printed:	
5208 51 00	-- Plain weave, weighing not more than 100 g/m ²	25
5208 52 00	-- Plain weave, weighing more than 100 g/m ²	25
5208 53 00	-- 3-thread or 4-thread twill, including cross twill	25
5208 59 00	-- Other fabrics	25
5209	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m²:	
	- Unbleached:	
5209 11 00	-- Plain weave	25
5209 12 00	-- 3-thread or 4-thread twill, including cross twill	25
5209 19 00	-- Other fabrics	25

HS Code	Description	Rate of Duty (%)
5209 21 00	- Bleached: -- Plain weave	25
5209 22 00	-- 3-thread or 4-thread twill, including cross twill	25
5209 29 00	-- Other fabrics	25
5209 31 00	- Dyed: -- Plain weave	25
5209 32 00	-- 3-thread or 4-thread twill, including cross twill	25
5209 39 00	-- Other fabrics	25
5209 41 00	- Of yarns of different colours: -- Plain weave	25
5209 42 00	-- Denim	25
5209 43 00	-- Other fabrics of 3-thread or 4-thread twill, including cross twill	25
5209 49 00	-- Other fabrics	25
5209 51 00	- Printed: -- Plain weave	25
5209 52 00	-- 3-thread or 4-thread twill, including cross twill	25
5209 59 00	-- Other fabrics	25
5210	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m²:	
5210 11 00	- Unbleached: -- Plain weave	25
5210 12 00	-- 3-thread or 4-thread twill, including cross twill	25
5210 19 00	-- Other fabrics	25
5210 21 00	- Bleached: -- Plain weave	25
5210 22 00	-- 3-thread or 4-thread twill, including cross twill	25
5210 29 00	-- Other fabrics	25
5210 31 00	- Dyed: -- Plain weave	25
5210 32 00	-- 3-thread or 4-thread twill, including cross twill	25
5210 39 00	-- Other fabrics	25
5210 41 00	- Of yarns of different colours: -- Plain weave	25
5210 42 00	-- 3-thread or 4-thread twill, including cross twill	25
5210 49 00	-- Other fabrics	25
5210 51 00	- Printed: -- Plain weave	25
5210 52 00	-- 3-thread or 4-thread twill, including cross twill	25
5210 59 00	-- Other fabrics	25
5211	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:	
5211 11 00	- Unbleached: -- Plain weave	25
5211 12 00	-- 3-thread or 4-thread twill, including cross twill	25
5211 19 00	- Other fabrics	25
5211 21 00	- Bleached: -- Plain weave	25
5211 22 00	-- 3-thread or 4-thread twill, including cross twill	25
5211 29 00	-- Other fabrics	25
5211 31 00	- Dyed: -- Plain weave	25
5211 32 00	-- 3-thread or 4-thread twill, including cross twill	25
5211 39 00	-- Other fabrics	25
5211 41 00	- Of yarns of different colours: -- Plain weave	25
5211 42 00	-- Denim	25
5211 43 00	-- Other fabrics of 3-thread or 4-thread twill, including cross twill	25
5211 49 00	-- Other fabrics	25
5211 51 00	- Printed: -- Plain weave	25
5211 52 00	-- 3-thread or 4-thread twill, including cross twill	25
5211 59 00	-- Other fabrics	25
5212	Other woven fabrics of cotton:	
5212 11 00	- Weighing not more than 200 g/m ² : -- Unbleached	25
5212 12 00	-- Bleached	25
5212 13 00	-- Dyed	25
5212 14 00	-- Of yarns of different colours	25
5212 15 00	-- Printed	25
5212 21 00	- Weighing more than 200 g/m ² : -- Unbleached	25
5212 22 00	-- Bleached	25
5212 23 00	-- Dyed	25
5212 24 00	-- Of yarns of different colours	25
5212 25 00	-- Printed	25

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

HS Code	Description	Rate of Duty (%)
5301	Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock):	
5301 10 00	- Flax, raw or retted	5
5301 21 00	- Flax, broken, scutched, hackled or otherwise processed, but not spun:	
5301 29 00	- - Broken or scutched	5
5301 29 00	- - Other	5
5301 30 00	- Flax tow and waste	5
5302	True hemp (<i>Cannabis sativa L.</i>), raw or processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock):	
5302 10 00	- True hemp, raw or retted	5
5302 90 00	- Other	5
5303	Jute and other textile bast fibres (excluding flax, true hemp and ramie), raw or processed but not spun; tow and wastes of these fibres (including yarn waste and garnetted stock):	
5303 10	- Jute and other textile bast fibres, raw or retted:	
5303 10 10	- - - Jute cuttings (the butt ends of the fibres which are cut off and marketed separately)	5
5303 10 20	- - - Jute waste	5
5303 10 90	- - - Other	5
5303 90 00	- Other	5
5304	Sisal and other textile fibres of the genus <i>Agave</i>, raw or processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock):	
5304 10 00	- Sisal and other textile fibres of the genus <i>Agave</i> , raw	5
5304 90 00	- Other	5
5305	Coconut, abaca (<i>Manila hemp</i> or <i>Musa textilis nee</i>), ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garnetted stock):	
	- Of coconut (coir):	
5305 11 00	- - Raw	5
5305 19 00	- - Other	5
	- Of abaca:	
5305 21 00	- - Raw	5
5305 29 00	- - Other	5
5305 90 00	- Other	5
5306	Flax yarn:	
5306 10 00	- Single	5
5306 20 00	- Multiple (folded) or cabled	5
5307	Yarn of jute or of other textile bast fibres of heading 5303:	
5307 10 00	- Single	10
5307 20 00	- Multiple (folded) or cabled	10
5308	Yarn of other vegetable textile fibres; paper yarn:	
5308 10 00	- Coir yarn	10
5308 20 00	- True hemp yarn	10
5308 90 00	- Other	10
5309	Woven fabrics of flax:	
	- Containing 85% or more by weight of flax:	
5309 11 00	- - Unbleached or bleached	25
5309 19 00	- - Other	25
	- Containing less than 85% by weight of flax:	
5309 21 00	- - Unbleached or bleached	25
5309 29 00	- - Other	25
5310	Woven fabrics of jute or of other textile bast fibres of heading 5303:	
5310 10 00	- Unbleached	25
5310 90	- Other:	
5310 90 10	- - - Hessian of jute	25
5310 90 90	- - - Other	25
5311 00 00	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn	25

CHAPTER 54 MAN-MADE FILAMENTS

NOTES

1. Throughout the Nomenclature, the term "man-made fibres" means staple fibres and filaments of organic polymers produced by manufacturing processes, either:
 - a) by polymerization 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 fibres, mean: synthetic: fibres as defined at a); artificial: fibres as defined at b).

The terms "man-made", "synthetic" and "artificial" shall have the same meanings when used in relation to "textile materials".
2. Headings 5402 and 5403 do not apply to synthetic or artificial filament tow of Chapter 55.

HS Code	Description	Rate of Duty (%)
5401	Sewing thread of man-made filaments, whether or not put up for retail sale:	
5401 10 00	- Of synthetic filaments	25
5401 20	- Of artificial filaments:	
5401 20 10	--- Of viscose rayon	5
5401 20 90	--- Other	5
5402	Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex:	
5402 10 00	- High tenacity yarn of nylon or other polyamides	20
5402 20 00	- High tenacity yarn of polyesters	25
	- textured yarn:	
5402 31 00	-- Of nylon or other polyamides, measuring per single yarn not more than 50 tex	20
5402 32 00	-- Of nylon or other polyamides, measuring per single yarn more than 50 tex	20
5402 33 00	-- Of polyesters	25
5402 39 00	-- Other	20
	- Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre:	
5402 41 00	-- Of nylon or other polyamides	20
5402 42 00	-- Of polyesters, partially oriented	25
5402 43 00	-- Of polyesters, other	25
5402 49	-- Other:	
5402 49 10	--- Elastomeric yarn mainly composed of polyurethane (for example, spandex or lycra)	5
5402 49 90	--- Other	25
	- Other yarn, single, with a twist exceeding 50 turns per metre:	
5402 51 00	-- Of nylon or other polyamides	5
5402 52 00	-- Of polyesters	25
5402 59 00	-- Other	25
	- Other yarn, multiple (folded) or cabled:	
5402 61 00	-- Of nylon or other polyamides	20
5402 62 00	-- Of polyesters	25
5402 69 00	-- Other	25
5403	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	10
5403 20 00	- textured yarn	10
	- Other yarn, single:	
5403 31 00	-- Of viscose yarn, untwisted or with a twist not exceeding 120 turns per metre	5
5403 32 00	-- Of viscose rayon, with a twist exceeding 120 turns per metre	5
5403 33 00	-- Of cellulose acetate	10
5403 39	-- Other:	
5403 39 10	--- Of cuprammonium rayon	10
5403 39 90	--- Other	10
	- Other yarn, multiple (folded) or cabled:	
5403 41 00	-- Of viscose rayon	5
5403 42 00	-- Of cellulose acetate	10
5403 49 00	-- Other	10
5404	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:	
5404 10 00	- Monofilament	20
5404 90 00	- Other	20
5405 00 00	Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of artificial textile materials of an apparent width not exceeding 5 mm	10
5406	Man-made filament yarn (other than sewing thread), put up for retail sale:	
5406 10 00	- Synthetic filament yarn	25
5406 20 00	- Artificial filament yarn	25

HS Code	Description	Rate of Duty (%)
5407	Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 5404:	
5407 10 00	- Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters	25
5407 20 00	- Woven fabrics obtained from strip and the like	25
5407 30 00	- Fabrics specified in Note 9 to Section XI	25
	- Other woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides:	
5407 41 00	-- Unbleached or bleached	25
5407 42 00	-- Dyed	25
5407 43 00	-- Of yarns of different colours	25
5407 44 00	-- Printed	25
	- Other woven fabrics, containing 85% or more by weight of textured polyester filaments:	
5407 51 00	-- Unbleached or bleached	25
5407 52 00	-- Dyed	25
5407 53 00	-- Of yarns of different colours	25
5407 54 00	-- Printed	25
	- 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	25
5407 69 00	-- Other	25
	- Other woven fabrics, containing 85% or more by weight of synthetic filaments:	
5407 71 00	-- Unbleached or bleached	25
5407 72 00	-- Dyed	25
5407 73 00	-- Of yarns of different colours	25
5407 74 00	-- Printed	25
	- Other woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton:	
5407 81 00	-- Unbleached or bleached	25
5407 82 00	-- Dyed	25
5407 83 00	-- Of yarns of different colours	25
5407 84 00	-- Printed	25
	- Other woven fabrics:	
5407 91 00	-- Unbleached or bleached	25
5407 92 00	-- Dyed	25
5407 93 00	-- Of yarns of different colours	25
5407 94 00	-- Printed	25
5408	Woven fabrics of artificial filament yarn including woven fabrics obtained from materials of heading 5405:	
5408 10 00	- Woven fabrics obtained from high tenacity yarn of viscose rayon	25
	- Other woven fabrics, containing 85% or more by weight of artificial filament or strip or the like:	
5408 21 00	-- Unbleached or bleached	25
5408 22 00	-- Dyed	25
5408 23 00	-- Of yarns of different colours	25
5408 24 00	-- Printed	25
	- Other woven fabrics:	
5408 31 00	-- Unbleached or bleached	25
5408 32 00	-- Dyed	25
5408 33 00	-- Of yarns of different colours	25
5408 34 00	-- Printed	25

CHAPTER 55
MAN-MADE STAPLE FIBRES

NOTE

1. Headings 5501 and 5502 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:
- length of tow exceeding 2 m;
 - twist less than 5 turns per metre;
 - measuring per filament less than 67 decitex;
 - 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;
 - total measurement of tow more than 20 000 decitex.
- Tow of a length not exceeding 2 m is to be classified in heading 5503 or 5504.

HS Code	Description	Rate of Duty (%)
5501	Synthetic filament tow:	
5501 10 00	- Of nylon or other polyamides	5
5501 20 00	- Of polyesters	20
5501 30 00	- Acrylic or modacrylic	20
5501 90 00	- Other	10
5502 00	Artificial filament tow:	
5502 00 10	- - - Of viscose rayon	5
5502 00 90	- - - Other	10
5503	Synthetic staple fibres, not carded, combed or otherwise processed for spinning:	
5503 10 00	- Of nylon or other polyamides	5
5503 20 00	- Of polyesters	20
5503 30 00	- Acrylic or modacrylic	20
5503 40 00	- Of polypropylene	10
5503 90 00	- Other	10
5504	Artificial staple fibres, not carded, combed or otherwise processed for spinning:	
5504 10 00	- Of viscose rayon	5
5504 90 00	- Other	5
5505	Waste (including noils, yarn waste and garnetted stock) of man-made fibres:	
5505 10 00	- Of synthetic fibres	10
5505 20 00	- Of artificial fibres	10
5506	Synthetic staple fibres, carded, combed or otherwise processed for spinning:	
5506 10 00	- Of nylon or other polyamides	5
5506 20 00	- Of polyesters	20
5506 30 00	- Acrylic or modacrylic	20
5506 90 00	- Other	10
5507 00 00	Artificial staple fibres, carded, combed or otherwise processed for spinning	5
5508	Sewing thread of man-made staple fibres, whether or not put up for retail sale:	
5508 10 00	- Of synthetic staple fibres	10
5508 20 00	- Of artificial staple fibres	25
5509	Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale:	
	- Containing 85% or more by weight of staple fibres of nylon or other polyamides:	
5509 11 00	-- Single yarn	20
5509 12 00	-- Multiple (folded) or cabled yarn	20
	- Containing 85% or more by weight of polyester staple fibres:	
5509 21 00	-- Single yarn	20
5509 22 00	-- Multiple (folded) or cabled yarn	20
	- Containing 85% or more by weight of acrylic or modacrylic staple fibres:	
5509 31 00	-- Single yarn	20
5509 32 00	-- Multiple (folded) or cabled yarn	20
	- Other yarn, containing 85% or more by weight of synthetic staple fibres:	
5509 41 00	-- Single yarn	20
5509 42 00	-- Multiple (folded) or cabled yarn	20
	- Other yarn, of polyester staple fibres:	
5509 51 00	-- Mixed mainly or solely with artificial staple fibres	20
5509 52 00	-- Mixed mainly or solely with wool or fine animal hair	20
5509 53 00	-- Mixed mainly or solely with cotton	20
5509 59 00	-- Other	20
	- Other yarn, of acrylic or modacrylic staple fibres:	
5509 61 00	-- Mixed mainly or solely with wool or fine animal hair	20
5509 62 00	-- Mixed mainly or solely with cotton	20
5509 69 00	-- Other	20

HS Code	Description	Rate of Duty (%)
5509 91 00	- Other yarn: -- Mixed mainly or solely with wool or fine animal hair	20
5509 92 00	-- Mixed mainly or solely with cotton	20
5509 99 00	-- Other	20
5510	Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale:	
	- Containing 85% or more by weight of artificial staple fibres:	
5510 11 00	-- Single yarn	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	10
5510 30 00	- Other yarn, mixed mainly or solely with cotton	10
5510 90 00	- Other yarn	10
5511	Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale:	
5511 10 00	- Of synthetic staple fibres, containing 85% or more by weight of such fibres	10
5511 20 00	- Of synthetic staple fibres, containing less than 85% by weight of such fibres	10
5511 30 00	- Of artificial staple fibres	10
5512	Woven fabrics of synthetic staple fibres, containing 85% or more by weight of synthetic staple fibres:	
	- Containing 85% or more by weight of polyester staple fibres:	
5512 11 00	-- Unbleached or bleached	25
5512 19 00	-- Other	25
	- Containing 85% or more by weight of acrylic or modacrylic staple fibres:	
5512 21 00	-- Unbleached or bleached	25
5512 29 00	-- Other	25
	- Other:	
5512 91 00	-- Unbleached or bleached	25
5512 99	-- Other:	
5512 99 10	--- Shirting	25
5512 99 90	--- Other	25
5513	Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m²:	
	- Unbleached or bleached:	
5513 11 00	-- Of polyester staple fibres, plain weave	25
5513 12 00	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	25
5513 13 00	-- Other woven fabrics of polyester staple fibres	25
5513 19 00	-- Other woven fabrics	25
	- Dyed:	
5513 21 00	-- Of polyester staple fibres, plain weave	25
5513 22 00	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	25
5513 23 00	-- Other woven fabrics of polyester staple fibres	25
5513 29 00	-- Other woven fabrics	25
	- Of yarns of different colours:	
5513 31 00	-- Of polyester staple fibres, plain weave	25
5513 32 00	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	25
5513 33 00	-- Other woven fabrics of polyester staple fibres	25
5513 39 00	-- Other woven fabrics	25
	- Printed:	
5513 41 00	-- Of polyester staple fibres, plain weave	25
5513 42 00	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	25
5513 43 00	-- Other woven fabrics of polyester staple fibres	25
5513 49 00	-- Other woven fabrics	25
5514	Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m²:	
	- Unbleached or bleached:	
5514 11 00	-- Of polyester staple fibres, plain weave	25
5514 12 00	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	25
5514 13 00	-- Other woven fabrics of polyester staple fibres	25
5514 19 00	-- Other woven fabrics	25
	- Dyed:	
5514 21 00	-- Of polyester staple fibres, plain weave	25
5514 22 00	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	25
5514 23 00	-- Other woven fabrics of polyester staple fibres	25
5514 29 00	-- Other woven fabrics	25
	- Of yarns of different colours:	
5514 31 00	-- Of polyester staple fibres, plain weave	25
5514 32 00	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	25
5514 33 00	-- Other woven fabrics of polyester fibres	25
5514 39 00	-- Other woven fabrics	25
	- Printed:	
5514 41 00	-- Of polyester staple fibres, plain weave	25
5514 42 00	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	25
5514 43 00	-- Other woven fabrics of polyester staple fibres	25
5514 49 00	-- Other woven fabrics	25

HS Code	Description	Rate of Duty (%)
5515	Other woven fabrics of synthetic staple fibres:	
	- Of polyester staple fibres:	
5515 11	-- Mixed mainly or solely with viscose rayon staple fibres:	
5515 11 10	--- Shirting	25
5515 11 90	--- Other	25
5515 12 00	-- Mixed mainly or solely with man-made filaments	25
5515 13 00	-- Mixed mainly or solely with wool or fine animal hair	25
5515 19 00	-- Other	25
	- Of acrylic or modacrylic staple fibres:	
5515 21 00	-- Mixed mainly or solely with man-made filaments	25
5515 22 00	-- Mixed mainly or solely with wool or fine animal hair	25
5515 29 00	-- Other	25
	- Other woven fabrics:	
5515 91 00	-- Mixed mainly or solely with man-made filaments	25
5515 92 00	-- Mixed mainly or solely with wool or fine animal hair	25
5515 99 00	-- Other	25
5516	Woven fabrics of artificial staple fibres:	
	- Containing 85% or more by weight of artificial staple fibres:	
5516 11 00	-- Unbleached or bleached	25
5516 12 00	-- Dyed	25
5516 13 00	-- Of yarns of different colours	25
5516 14 00	-- Printed	25
	- Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with man-made filaments:	
5516 21 00	-- Unbleached or bleached	25
5516 22 00	-- Dyed	25
5516 23 00	-- Of yarns of different colours	25
5516 24 00	-- Printed	25
	- Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair:	
5516 31 00	-- Unbleached or bleached	25
5516 32 00	-- Dyed	25
5516 33 00	-- Of yarns of different colours	25
5516 34 00	-- Printed	25
	- Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with cotton:	
5516 41 00	-- Unbleached or bleached	25
5516 42 00	-- Dyed	25
5516 43 00	-- Of yarns of different colours	25
5516 44 00	-- Printed	25
	- Other:	
5516 91 00	-- Unbleached or bleached	25
5516 92 00	-- Dyed	25
5516 93 00	-- Of yarns of different colours	25
5516 94 00	-- Printed	25

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 3401, polishes, creams or similar preparations of heading 3405, fabric softeners of heading 3809) where the textile material is present merely as a carrying medium;
 - b) textile products of heading 5811;
 - c) natural or artificial abrasive powder or grain, on a backing of felt or nonwovens (heading 6805);
 - d) agglomerated or reconstituted mica, on a backing of felt or nonwovens (heading 6814); 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 fibres the cohesion of which has been enhanced by a stitch-bonding process using fibres from the web itself.
3. Headings 5602 and 5603 cover respectively felt and nonwovens, impregnated, coated, covered or laminated with plastics or rubber whatever the nature of these materials (compact or cellular).
 Heading 5603 also includes nonwovens in which plastics or rubber forms the bonding substance.
 Headings 5602 and 5603 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 5604 does not cover textile yarn, or strip or the like of heading 5404 or 5405, 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.

HS Code	Description	Rate of Duty (%)
5601	Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps:	
5601 10	- Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles, of wadding:	
5601 10 10	--- Sanitary towels and tampons	25
5601 10 20	--- Napkins and napkin liners for babies	25
5601 10 30	--- Other napkins of wadding	25
5601 10 40	--- Other diapers of wadding	25
5601 10 90	--- Other	25
	- Wadding; other articles of wadding:	
5601 21 00	-- Of cotton	25
5601 22 00	-- Of man-made fibres	25
5601 29 00	-- Other	25
5601 30 00	- textile flock and dust and mill neps	10
5602	Felt, whether or not impregnated, coated, covered or laminated:	
5602 10 00	- needleloom felt and stitch bonded fibre fabrics Other felt, not impregnated, coated, covered or laminated:	25
5602 21 00	-- Of wool or fine animal hair	25
5602 29 00	-- Of other textile materials	25
5602 90 00	- Other	25
5603	Nonwovens, whether or not impregnated, coated, covered or laminated:	
	- Of man-made filaments:	
5603 11 00	-- Weighing not more than 25 g/m ²	25
5603 12 00	-- Weighing more than 25 g/m ² but not more than 70 g/m ²	25
5603 13 00	-- Weighing more than 70 g/m ² but not more than 150 g/m ²	25
5603 14 00	-- Weighing more than 150 g/m ²	25
	- Other:	
5603 91 00	-- Weighing not more than 25 g/m ²	25
5603 92 00	-- Weighing more than 25 g/m ² but not more than 70 g/m ²	25
5603 93 00	-- Weighing more than 70 g/m ² but not more than 150 g/m ²	25
5603 94 00	-- Weighing more than 150 g/m ²	25
5604	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics:	
5604 10 00	- Rubber thread and cord, textile covered	10
5604 20 00	- High tenacity yarn of polyesters, of nylon or other polyamides or of viscose rayon, impregnated or coated	10
5604 90 00	- Other	10

HS Code	Description	Rate of Duty (%)
5605 00 00	Metallized yarn, whether or not gimped, being textile yarn, or strip or the like of heading 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal	20
5606 00 00	Gimped yarn, and strip and the like of heading 5404 or 5405, gimped (other than those of heading 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn	10
5607	Twine, cordage, rope and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics:	
5607 10 00	- Of jute or other textile bast fibres of heading 5303	25
	- Of sisal or other textile fibres of the genus <i>Agave</i> :	
5607 21 00	- - Binder or baler twine	25
5607 29 00	- - Other	25
	- Of polyethylene or polypropylene:	
5607 41 00	- - Binder or baler twine	25
5607 49 00	- Other	25
5607 50 00	- Of other synthetic fibres	25
5607 90 00	- Other	25
5608	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	25
5608 19 00	- - Other	25
5608 90 00	- Other	25
5609 00 00	Articles of yarn, strip or the like of heading 5404 or 5405, twine, cordage, rope or cables, not elsewhere specified or included	25

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.

HS Code	Description	Rate of Duty (%)
5701	Carpets and other textile floor coverings, knotted, whether or not made up:	
5701 10	- Of wool or fine animal hair:	
5701 10 10	--- Carpets	25
5701 10 20	--- Rugs	25
5701 10 90	--- Other	25
5701 90 00	- Of other textile materials	25
5702	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	25
5702 20 00	- Floor coverings of coconut fibres (coir)	25
	- Other, of pile construction, not made up:	
5702 31 00	-- Of wool or fine animal hair	25
5702 32	-- Of man-made textile materials:	
5702 32 10	--- Synthetic turf for sports fields	5
5702 32 90	--- Other	25
5702 39 00	-- Of other textile materials	25
	- Other, of pile construction, made up:	
5702 41	-- Of wool or fine animal hair:	
5702 41 10	--- Carpets, machine made	25
5702 41 90	--- Other	25
5702 42	-- Of man-made textile materials:	
5702 42 10	--- Synthetic turf for sports fields	5
5702 42 90	--- Other	25
5702 49 00	-- Of other textile materials	25
	- Other, not of pile construction, not made up:	
5702 51 00	-- Of wool or fine animal hair	25
5702 52 00	-- Of man-made textile materials	25
5702 59 00	-- Of other textile materials	25
	- Other, not of pile construction, made up:	
5702 91 00	-- Of wool or fine animal hair	25
5702 92 00	-- Of man-made textile materials	25
5702 99	-- Of other textile materials:	
5702 99 10	--- Rugs of cotton	25
5702 99 20	--- Durries (thick cotton drapery fabrics, with warp ribs and broad weft stripes of different colours, woven from coarse hand spun yarn)	25
5702 99 90	--- Other	25
5703	Carpets and other textile floor coverings, tufted, whether or not made up:	
5703 10 00	- Of wool or fine animal hair	25
5703 20	- Of nylon or other polyamides:	
5703 20 10	--- Synthetic turf for sports fields	5
5703 20 90	--- Other	25
5703 30	- Of other man-made textile materials:	
5703 30 10	--- Synthetic turf for sports fields	5
5703 30 90	--- Other	25
5703 90 00	- Of other textile materials	25
5704	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	10
5704 90 00	- Other	25
5705 00 00	Other carpets and other textile floor coverings, whether or not made up	25

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 5801 also includes woven weft pile fabrics which have not yet had the floats cut, at which stage they have no pile standing up.
3. For the purposes of heading 5803, "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 5804 does not apply to knotted net fabrics of twine, cordage or rope, of heading 5608.
5. For the purposes of heading 5806, 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 5808.
6. In heading 5810, the expression "embroidery" means, *inter alia*, embroidery with metal or glass thread on a visible ground of textile fabric, and sewn appliqué work of sequins, beads or ornamental motifs of textile or other materials. The heading does not apply to needlework tapestry (heading 5805).
7. In addition to the products of heading 5809, this Chapter also includes articles made of metal thread and of a kind used in apparel, as furnishing fabrics or for similar purposes.

HS Code	Description	Rate of Duty (%)
5801	Woven pile fabrics and chenille fabrics, other than fabrics of heading 5802 or 5806:	
5801 10 00	- Of wool or fine animal hair	25
	- Of cotton:	
5801 21 00	-- Uncut weft pile fabrics	25
5801 22 00	-- Cut corduroy	25
5801 23 00	-- Other weft pile fabrics	25
5801 24 00	-- Warp pile fabrics, épinglé (uncut)	25
5801 25 00	-- Warp pile fabrics, cut	25
5801 26 00	-- Chenille fabrics	25
	- Of man-made fibres:	
5801 31 00	-- Uncut weft pile fabrics	25
5801 32 00	-- Cut corduroy	25
5801 33 00	-- Other weft pile fabrics	25
5801 34 00	-- Warp pile fabrics, épinglé (uncut)	25
5801 35 00	-- Warp pile fabrics, cut	25
5801 36 00	-- Chenille fabrics	25
5801 90 00	- Of other textile materials	25
5802	Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading 5806; tufted textile fabrics, other than products of heading 5703:	
	- Terry towelling and similar woven terry fabrics, of cotton:	
5802 11 00	-- Unbleached	25
5802 19 00	-- Other	25
5802 20 00	- Terry towelling and similar woven terry fabrics, of other textile materials	25
5802 30 00	- Tufted textile fabrics	25
5803	Gauze, other than narrow fabrics of heading 5806:	
5803 10 00	- Of cotton	25
5803 90 00	- Of other textile materials	25
5804	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 headings 6002 to 6006:	
5804 10 00	- Tulles and other net fabrics	25
	- Mechanically made lace:	
5804 21 00	-- Of man-made fibres	25
5804 29 00	-- Of other textile materials	25
5804 30 00	- Hand made lace	25
5805 00 00	Hand-woven tapestries of the types Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch) whether or not made up	25
5806	Narrow woven fabrics, other than goods of heading 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	25
5806 20 00	- Other woven fabrics, containing by weight 5% or more of elastomeric yarn or rubber thread	25

HS Code	Description	Rate of Duty (%)
5806 31 00	- Other woven fabrics: -- Of cotton	25
5806 32 00	-- Of man-made fibres	25
5806 39 00	-- Of other textile materials	25
5806 40 00	- Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	25
5807	Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered:	
5807 10	- Woven:	
5807 10 10	--- Badges	25
5807 10 20	--- Ribbons	25
5807 10 30	--- Tapes	25
5807 10 40	--- Webbing	25
5807 10 90	--- Other	25
5807 90 00	- Other	25
5808	Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles:	
5808 10 00	- Braids in the piece	25
5808 90 00	- Other	25
5809 00 00	Woven fabrics of metal thread and woven fabrics of metallized yarn of heading 5605, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included	25
5810	Embroidery in the piece, in strips or in motifs:	
5810 10 00	- Embroidery without visible ground	25
	- Other embroidery:	
5810 91 00	-- Of cotton	25
5810 92 00	-- Of man-made fibres	25
5810 99 00	-- Of other textile materials	25
5811 00 00	Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading 5810	25

CHAPTER 59
IMPREGNATED, COATED, COVERED OR LAMINATED TEXTILE FABRICS;
TEXTILE ARTICLES OF A KIND SUITABLE FOR INDUSTRIAL USE

NOTES

1. Except where the context otherwise requires, for the purposes of this Chapter the expression "textile fabrics" applies only to the woven fabrics of Chapters 50 to 55 and headings 5803 and 5806, the braids and ornamental trimmings in the piece of heading 5808 and the knitted or crocheted fabrics of headings 6002 to 6006.
2. Heading 5903 applies to:
 - a) textile fabrics, impregnated, coated, covered or laminated with plastics, whatever the weight per square metre and whatever the nature of the plastic material (compact or cellular), other than:
 - 1) fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55, 58 or 60); for the purpose of this provision, no account should be taken of any resulting change of colour;
 - 2) products which cannot, without fracturing, be bent manually around a cylinder of a diameter of 7 mm, at a temperature between 15°C and 30°C (usually Chapter 39);
 - 3) products in which the textile fabric is either completely embedded in plastics or entirely coated or covered on both sides with such material, provided that such coating or covering can be seen with the naked eye with no account being taken of any resulting change of colour (Chapter 39);
 - 4) fabrics partially coated or partially covered with plastics and bearing designs resulting from these treatments (usually Chapters 50 to 55, 58 or 60);
 - 5) plates, sheets or strip of cellular plastics, combined with textile fabric, where the textile fabric is present merely for reinforcing purposes (Chapter 39); or
 - 6) textile products of heading 5811;
 - b) fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with plastics, of heading 5604.
3. For the purposes of heading 5905, 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 4814) or on a textile backing (generally heading 5907).
4. For the purposes of heading 5906, the expression "rubberized textile fabrics" means:
 - a) textile fabrics impregnated, coated, covered or laminated with rubber,
 - i) weighing not more than 1 500 g/m²; or
 - ii) weighing more than 1 500 g/m² and containing more than 50% by weight of textile material;
 - b) fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with rubber, of heading 5604; and
 - c) fabrics composed of parallel textile yarns agglomerated with rubber, irrespective of their weight per square metre.
 This heading does not, however, apply to plates, sheets or strip of cellular rubber, combined with textile fabric, where the textile fabric is present merely for reinforcing purposes (Chapter 40), or textile products of heading 5811.
5. Heading 5907 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 4408);
 - f) natural or artificial abrasive powder or grain, on a backing of textile fabrics (heading 6805);
 - g) agglomerated or reconstituted mica, on a backing of textile fabrics (heading 6814); or
 - h) metal foil on a backing of textile fabrics (Section XV).
6. Heading 5910 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 4010).
7. Heading 5911 applies to the following goods, which do not fall in any other heading of Section XI:
 - a) textile products in the piece, cut to length or simply cut to rectangular (including square) shape (other than those having the character of the products of headings 5908 to 5910), the following only:
 - i) textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams);
 - ii) bolting cloth;
 - iii) straining cloth of a kind used in oil presses or the like, of textile material or of human hair;
 - iv) flat woven textile fabrics with multiple warp or weft, whether or not felted, impregnated or coated, of a kind used in machinery or for other technical purposes;
 - v) textile fabrics reinforced with metal, of a kind used for technical purposes;
 - vi) cords, braids and the like, whether or not coated, impregnated or reinforced with metal, of a kind used in industry as packing or lubricating materials;

- b) textile articles (other than those of headings 5908 to 5910) of a kind used for technical purposes (for example, textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestos-cement), gaskets, washers, polishing discs and other machinery parts).

HS Code	Description	Rate of Duty (%)
5901	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations:	
5901 10 00	- textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like	25
5901 90	- Other:	
5901 90 10	- - - Buckram	25
5901 90 90	- - - Other	25
5902	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon:	
5902 10 00	- Of nylon or other polyamides	5
5902 20 00	- Of polyesters	5
5902 90 00	- Other	5
5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 5902	
5903 10 00	- With poly(vinyl chloride)	25
5903 20 00	- With polyurethane	25
5903 90 00	- Other	25
5904	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	25
5904 90 00	- Other	25
5905 00 00	Textile wall coverings	25
5906	Rubberized textile fabrics, other than those of heading 5902:	
5906 10 00	- Adhesive tape of a width not exceeding 20 cm	25
	- Other:	
5906 91 00	- - Knitted or crocheted	25
5906 99 00	- - Other	25
5907 00 00	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like	25
5908 00 00	Textile wicks, woven, plaited or knitted, For lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated	25
5909 00 00	Textile hosepiping and similar textile with or without lining, armour or accessories of other materials	20
5910 00 00	Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material	25
5911	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)	5
5911 20 00	- Bolting cloth, whether or not made up	
	- 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):	10
5911 31 00	- - Weighing less than 650 g/m ²	5
5911 32 00	- - Weighing 650 g/m ² or more	10
5911 40 00	- Straining cloth of a kind used in oil presses or the like, including that of human hair	10
5911 90 00	- Other	20

CHAPTER 60
KNITTED OR CROCHETED FABRICS

NOTES

1. This Chapter does not cover:
 - a) crochet lace of heading 5804;
 - b) labels, badges or similar articles, knitted or crocheted, of heading 5807; 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 6001.
2. This Chapter also includes fabrics made of metal thread and of a kind used in apparel, as furnishing fabrics or for similar purposes.
3. Throughout the Nomenclature any reference to "knitted" goods includes a reference to stitch-bonded goods in which the chain stitches are formed of textile yarn.

HS Code	Description	Rate of Duty (%)
6001	Pile fabrics, including "long pile" fabrics and terry fabrics, knitted or crocheted:	
6001 10 00	- Long pile fabrics	25
	- Looped pile fabrics:	
6001 21 00	- - Of cotton	25
6001 22 00	- - Of man-made fibres	25
6001 29 00	- - Of other textile materials	25
	- Other:	
6001 91 00	- - Of cotton	25
6001 92 00	- - Of man-made fibres	25
6001 99 00	- - Of other textile materials	25
6002	Knitted or crocheted fabrics of a width not exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread, other than those of heading 6001:	
6002 40 00	- Containing by weight 5% or more of elastomeric yarn but not containing rubber thread	25
6002 90 00	- Other	25
6003	Knitted or crocheted fabrics of a width not exceeding 30 cm, other than those of heading 6001 or 6002:	
6003 10 00	- Of wool or fine animal hair	25
6003 20 00	- Of cotton	25
6003 30 00	- Of synthetic fibres	25
6003 40 00	- Of artificial fibres	25
6003 90 00	- Other	25
6004	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 6001:	
6004 10 00	- Containing by weight 5% or more of elastomeric yarn but not containing rubber thread	25
6004 90 00	- Other	25
6005	Warp knit fabrics (including those made on galloon knitting machines), other than those of headings 6001 to 6004:	
6005 10 00	- Of wool or fine animal hair	25
	- Of cotton:	
6005 21 00	- - Unbleached or bleached	25
6005 22 00	- - Dyed	25
6005 23 00	- - Of yarns of different colours	25
6005 24 00	- - Printed	25
	- Of synthetic fibres:	
6005 31 00	- - Unbleached or bleached	25
6005 32 00	- - Dyed	25
6005 33 00	- - Of yarns of different colours	25
6005 34 00	- - Printed	25
	- Of artificial fibres:	
6005 41 00	- - Unbleached or bleached	25
6005 42 00	- - Dyed	25
6005 43 00	- - Of yarns of different colours	25
6005 44 00	- - Printed	25
6005 90 00	- Other	25
6006	Other knitted or crocheted fabrics:	
6006 10 00	- Of wool or fine animal hair	25
	- Of cotton:	
6006 21 00	- - Unbleached or bleached	25
6006 22 00	- - Dyed	25
6006 23 00	- - Of yarns of different colours	25
6006 24 00	- - Printed	25

HS Code	Description	Rate of Duty (%)
6006 31 00	- Of synthetic fibres: -- Unbleached or bleached	25
6006 32 00	-- Dyed	25
6006 33 00	-- Of yarns of different colours	25
6006 34 00	-- Printed	25
	- Of artificial fibres:	
6006 41 00	-- Unbleached or bleached	25
6006 42 00	-- Dyed	25
6006 43 00	-- Of yarns of different colours	25
6006 44 00	-- Printed	25
6006 90 00	- Other	25

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 6212;
 - b) worn clothing or other worn articles of heading 6309; or
 - c) orthopaedic appliances, surgical belts, trusses or the like (heading 9021).
3. For the purposes of headings 6103 and 6104:
 - 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 6107, 6108 or 6109), 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 must also be of corresponding or compatible size. The term "ensemble" does not apply to track suits or ski suits, of heading 6112.
4. Headings 6105 and 6106 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 6105 does not cover sleeveless garments.
5. Heading 6109 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 6111:
 - 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 6111 and in other headings of this Chapter are to be classified in heading 6111.
7. For the purposes of heading 6112, "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 must also be of corresponding or compatible size.
8. Garments which are, *prima facie*, classifiable both in heading 6113 and in other headings of this Chapter, excluding heading 6111, are to be classified in heading 6113.
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.

HS Code	Description	Rate of Duty (%)
6101	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 6103:	
6101 10 00	- Of wool or fine animal hair	25
6101 20 00	- Of cotton	25
6101 30 00	- Of man-made fibres	25
6101 90 00	- Of other textile materials	25
6102	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 6104:	
6102 10 00	- Of wool or fine animal hair	25
6102 20 00	- Of cotton	25
6102 30 00	- Of man-made fibres	25
6102 90 00	- Of other textile materials	25
6103	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted:	
	- Suits:	
6103 11 00	-- Of wool or fine animal hair	25
6103 12 00	-- Of synthetic fibres	25
6103 19 00	-- Of other textile materials	25
	- Ensembles:	
6103 21 00	-- Of wool or fine animal hair	25
6103 22 00	-- Of cotton	25
6103 23 00	-- Of synthetic fibres	25
6103 29 00	-- Of other textile materials	25
	- Jackets and blazers:	
6103 31 00	-- Of wool or fine animal hair	25
6103 32 00	-- Of cotton	25
6103 33 00	-- Of synthetic fibres	25
6103 39 00	-- Of other textile materials	25
	- Trousers, bib and brace overalls, breeches and shorts:	
6103 41 00	-- Of wool or fine animal hair	25
6103 42 00	-- Of cotton	25
6103 43 00	-- Of synthetic fibres	25
6103 49 00	-- Of other textile materials	25
6104	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted:	
	- Suits:	
6104 11 00	-- Of wool or fine animal hair	25
6104 12 00	-- Of cotton	25
6104 13 00	-- Of synthetic fibres	25
6104 19 00	-- Of other textile materials	25
	- Ensembles:	
6104 21 00	-- Of wool or fine animal hair	25
6104 22 00	-- Of cotton	25
6104 23 00	-- Of synthetic fibres	25
6104 29 00	-- Of other textile materials	25
	- Jackets and blazers:	
6104 31 00	-- Of wool or fine animal hair	25
6104 32 00	-- Of cotton	25
6104 33 00	-- Of synthetic fibres	25
6104 39 00	-- Of other textile materials	25
	- Dresses:	
6104 41 00	-- Of wool or fine animal hair	25
6104 42 00	-- Of cotton	25
6104 43 00	-- Of synthetic fibres	25
6104 44 00	-- Of artificial fibres	25
6104 49 00	-- Of other textile materials	25
	- Skirts and divided skirts:	
6104 51 00	-- Of wool or fine animal hair	25
6104 52 00	-- Of cotton	25
6104 53 00	-- Of synthetic fibres	25
6104 59 00	-- Of other textile materials	25
	- Trousers, bib and brace overalls, breeches and shorts:	
6104 61 00	-- Of wool or fine animal hair	25
6104 62 00	-- Of cotton	25
6104 63 00	-- Of synthetic fibres	25
6104 69 00	-- Of other textile materials	25
6105	Men's or boys' shirts, knitted or crocheted:	
6105 10 00	- Of cotton	25
6105 20 00	- Of man-made fibres	25
6105 90 00	- Of other textile materials	25

HS Code	Description	Rate of Duty (%)
6106	Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted:	
6106 10 00	- Of cotton	25
6106 20 00	- Of man-made fibres	25
6106 90 00	- Of other textile materials	25
6107	Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted:	
	- Underpants and briefs:	
6107 11 00	-- Of cotton	25
6107 12 00	-- Of man-made fibres	25
6107 19 00	-- Of other textile materials	25
	- Nightshirts and pyjamas:	
6107 21	-- Of cotton:	
6107 21 10	--- Nightshirts	25
6107 21 20	--- Pyjamas	25
6107 22	-- Of man-made fibres:	
6107 22 10	--- Nightshirts	25
6107 22 20	--- Pyjamas	25
6107 29 00	- Of other textile materials	25
	- Other:	
6107 91 00	-- Of cotton	25
6107 92 00	-- Of man-made fibres	25
6107 99 00	-- Of other textile materials	25
6108	Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles, knitted or crocheted:	
	- Slips and petticoats:	
6108 11 00	-- Of man-made fibres	25
6108 19 00	-- Of other textile materials	25
	- Briefs and panties:	
6108 21 00	-- Of cotton	25
6108 22 00	-- Of man-made fibres	25
6108 29 00	-- Of other textile materials	25
	- Nightdresses and pyjamas:	
6108 31 00	-- Of cotton	25
6108 32 00	-- Of man-made fibres	25
6108 39 00	-- Of other textile materials	25
	- Other:	
6108 91 00	-- Of cotton	25
6108 92 00	-- Of man-made fibres	25
6108 99 00	-- Of other textile materials	25
6109	T-shirts, singlets and other vests, knitted or crocheted:	
6109 10 00	- Of cotton	25
6109 90 00	- Of other textile materials	25
6110	Jerseys, pullovers, cardigans, waist-coats and similar articles, knitted or crocheted:	
	- Of wool or fine animal hair:	
6110 11 00	-- Of wool	25
6110 12 00	-- Of Kashmir (cashmere) goats	25
6110 19 00	-- Other	25
6110 20 00	- Of cotton	25
6110 30 00	- Of man-made fibres	25
6110 90 00	- Of other textile materials	25
6111	Babies' garments and clothing accessories, knitted or crocheted:	
6111 10 00	- Of wool or fine animal hair	25
6111 20 00	- Of cotton	25
6111 30 00	- Of synthetic fibres	25
6111 90 00	- Of other textile materials	25
6112	Track suits, ski suits and swimwear, knitted or crocheted:	
	- Track suits:	
6112 11 00	-- Of cotton	25
6112 12 00	-- Of synthetic fibres	25
6112 19 00	-- Of other textile materials	25
6112 20 00	- Ski suits	25
	- Men's or boys' swimwear:	
6112 31 00	-- Of synthetic fibres	25
6112 39 00	-- Of other textile materials	25
	- Women's or girls' swimwear:	
6112 41 00	-- Of synthetic fibres	25
6112 49 00	-- Of other textile materials	25
6113 00 00	Garments, made up of knitted or crocheted fabrics of heading 5903, 5906 or 5907	25

HS Code	Description	Rate of Duty (%)
6114	Other garments, knitted or crocheted:	
6114 10 00	- Of wool or fine animal hair	25
6114 20 00	- Of cotton	25
6114 30 00	- Of man-made fibres	25
6114 90 00	- Of other textile materials	25
6115	Panty hose, tights, stockings, socks and other hosiery, including stockings for varicose veins and footwear without applied soles, knitted or crocheted:	
	- Panty hose and tights:	
6115 11 00	-- Of synthetic fibres, measuring per single yarn less than 67 decitex	25
6115 12 00	-- Of synthetic fibres, measuring per single yarn 67 decitex or more	25
6115 19 00	-- Of other textile materials	25
6115 20	- Women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex:	
6115 20 10	--- Socks	25
6115 20 90	--- Other	25
	- Other:	
6115 91 00	-- Of wool or fine animal hair	25
6115 92 00	-- Of cotton	25
6115 93 00	-- Of synthetic fibres	25
6115 99 00	-- Of other textile materials	25
6116	Gloves, mittens and mitts, knitted or crocheted:	
6116 10 00	- Impregnated, coated or covered with plastics or rubber	25
	- Other:	
6116 91 00	-- Of wool or fine animal hair	25
6116 92 00	-- Of cotton	25
6116 93 00	-- Of synthetic fibres	25
6116 99 00	-- Of other textile materials	25
6117	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	25
6117 20 00	- Ties, bow ties and cravats	25
6117 80 00	- Other accessories	25
6117 90 00	- Parts	25

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 6212).
2. This Chapter does not cover:
 - a) worn clothing or other worn articles of heading 6309; or
 - b) orthopaedic appliances, surgical belts, trusses or the like (heading 9021).
3. For the purposes of headings 6203 and 6204:
 - 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 6207 or 6208) composed of several pieces made up in identical fabric, put up for retail sale, and comprising:
 - one garment designed to cover the upper part of the body, with the exception of waistcoats which may also form a second upper garment, and
 - one or two different garments, designed to cover the lower part of the body and consisting of trousers, bib and brace overalls, breeches, shorts (other than swimwear), a skirt or a divided skirt.

All of the components of an ensemble must be of the same fabric construction, style, colour and composition; they must also be of corresponding or compatible size. The term "ensemble" does not apply to track suits or ski suits, of heading 6211.
4. For the purposes of heading 6209:
 - 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 6209 and in other headings of this Chapter are to be classified in heading 6209.
5. Garments which are, *prima facie*, classifiable both in heading 6210 and in other headings of this Chapter, excluding heading 6209, are to be classified in heading 6210.
6. For the purposes of heading 6211, "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 6213). Handkerchiefs of which any side exceeds 60 cm are to be classified in heading 6214.
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.

HS Code	Description	Rate of Duty (%)
6201	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 6203:	
	- Overcoats, raincoats, car-coats, capes, cloaks and similar articles:	
6201 11 00	-- Of wool or fine animal hair	25
6201 12 00	-- Of cotton	25
6201 13 00	-- Of man-made fibres	25
6201 19 00	-- Of other textile materials	25
	- Other:	
6201 91 00	-- Of wool or fine animal hair	25
6201 92 00	-- Of cotton	25
6201 93 00	-- Of man-made fibres	25
6201 99 00	-- Of other textile materials	25
6202	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 6204:	
	- Overcoats, raincoats, car-coats, capes, cloaks and similar articles:	
6202 11 00	-- Of wool or fine animal hair	25
6202 12 00	-- Of cotton	25
6202 13 00	-- Of man-made fibres	25
6202 19 00	-- Of other textile materials	25
	- Other:	
6202 91 00	-- Of wool or fine animal hair	25
6202 92 00	-- Of cotton	25
6202 93 00	-- Of man-made fibres	25
6202 99 00	-- Of other textile materials	25
6203	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	25
6203 12 00	-- Of synthetic fibres	25
6203 19	-- Of other textile materials:	
6203 19 10	--- Men's or boys' suits of cotton	25
6203 19 90	--- Other	25
	- Ensembles:	
6203 21 00	-- Of wool or fine animal hair	25
6203 22 00	-- Of cotton	25
6203 23 00	-- Of synthetic fibres	25
6203 29 00	-- Of other textile materials	25
	- Jackets and blazers:	
6203 31 00	-- Of wool or fine animal hair	25
6203 32 00	-- Of cotton	25
6203 33 00	-- Of synthetic fibres	25
6203 39 00	-- Of other textile materials	25
	- Trousers, bib and brace overalls, breeches and shorts:	
6203 41	-- Of wool or fine animal hair:	
6203 41 10	--- Trousers	25
6203 41 90	--- Other	25
6203 42 00	-- Of cotton	25
6203 43 00	-- Of synthetic fibres	25
6203 49 00	-- Of other textile materials	25
6204	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear):	
	- Suits:	
6204 11 00	-- Of wool or fine animal hair	25
6204 12 00	-- Of cotton	25
6204 13 00	-- Of synthetic fibres	25
6204 19 00	-- Of other textile materials	25
	- Ensembles:	
6204 21 00	-- Of wool or fine animal hair	25
6204 22 00	-- Of cotton	25
6204 23 00	-- Of synthetic fibres	25
6204 29 00	-- Of other textile materials	25
	- Jackets and blazers:	
6204 31 00	-- Of wool or fine animal hair	25
6204 32 00	-- Of cotton	25
6204 33 00	-- Of synthetic fibres	25
6204 39 00	-- Of other textile materials	25
	- Dresses:	
6204 41 00	-- Of wool or fine animal hair	25
6204 42 00	-- Of cotton	25
6204 43 00	-- Of synthetic fibres	25
6204 44 00	-- Of artificial fibres	25
6204 49 00	-- Of other textile materials	25

HS Code	Description	Rate of Duty (%)
6204 51 00	- Skirts and divided skirts: -- Of wool or fine animal hair	25
6204 52 00	-- Of cotton	25
6204 53 00	-- Of synthetic fibres	25
6204 59 00	-- Of other textile materials	25
	- Trousers, bib and brace overalls, breeches and shorts:	
6204 61 00	-- Of wool or fine animal hair	25
6204 62 00	-- Of cotton	25
6204 63 00	-- Of synthetic fibres	25
6204 69 00	-- Of other textile materials	25
6205	Men's or boys' shirts:	
6205 10 00	- Of wool or fine animal hair	25
6205 20 00	- Of cotton	25
6205 30 00	- Of man-made fibres	25
6205 90 00	- Of other textile materials	25
6206	Women's or girls' blouses, shirts and shirt-blouses:	
6206 10 00	- Of silk or silk waste	25
6206 20 00	- Of wool or fine animal hair	25
6206 30 00	- Of cotton	25
6206 40 00	- Of man-made fibres	25
6206 90 00	- Of other textile materials	25
6207	Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles:	
	- Underpants and briefs:	
6207 11 00	-- Of cotton	25
6207 19 00	-- Of other textile materials	25
	- Nightshirts and pyjamas:	
6207 21 00	-- Of cotton	25
6207 22 00	-- Of man-made fibres	25
6207 29 00	-- Of other textile materials	25
	- Other:	
6207 91 00	-- Of cotton	25
6207 92 00	-- Of man-made fibres	25
6207 99 00	-- Of other textile materials	25
6208	Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles:	
	- Slips and petticoats:	
6208 11 00	-- Of man-made fibres	25
6208 19 00	-- Of other textile materials	25
	- Nightdresses and pyjamas:	
6208 21 00	-- Of cotton	25
6208 22 00	-- Of man-made fibres	25
6208 29 00	-- Of other textile materials	25
	- Other:	
6208 91 00	-- Of cotton	25
6208 92 00	-- Of man-made fibres	25
6208 99 00	-- Of other textile materials	25
6209	Babies' garments and clothing accessories:	
6209 10	- Of wool or fine animal hair:	
6209 10 10	--- Garments	25
6209 10 20	--- Clothing accessories	25
6209 20	- Of cotton:	
6209 20 10	--- Garments	25
6209 20 20	--- Clothing accessories	25
6209 30 00	- Of synthetic fibres	25
6209 90 00	- Of other textile materials	25
6210	Garments made up of fabrics of heading 5602, 5603, 5903, 5906 or 5907:	
6210 10 00	- Of fabrics of heading 5602 or 5603	25
6210 20 00	- Other garments, of the type described in subheadings 6201 11 to 6201 19	25
6210 30 00	- Other garments, of the type described in subheadings 6202 11 to 6202 19	25
6210 40 00	- Other men's or boys' garments	25
6210 50 00	- Other women's or girls' garments	25
6211	Track suits, ski suits and swimwear; other garments:	
	- Swimwear:	
6211 11 00	-- Men's or boys'	25
6211 12 00	-- Women's or girls'	25
6211 20 00	- Ski suits	25
	- Other garments, men's or boys':	
6211 31 00	-- Of wool or fine animal hair	25
6211 32 00	-- Of cotton	25
6211 33 00	-- Of man-made fibres	25
6211 39 00	-- Of other textile materials	25

HS Code	Description	Rate of Duty (%)
6211 41 00	- Other garments, women's or girls': -- Of wool or fine animal hair	25
6211 42 00	-- Of cotton	25
6211 43 00	-- Of man-made fibres	25
6211 49 00	-- Of other textile materials	25
6212	Brassieres, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted:	
6212 10 00	- Brassieres	25
6212 20 00	- Girdles and panty-girdles	25
6212 30 00	- corselettes	25
6212 90 00	- Other	25
6213	Handkerchiefs:	
6213 10 00	- Of silk or silk waste	25
6213 20 00	- Of cotton	25
6213 90 00	- Of other textile materials	25
6214	Shawls, scarves, mufflers, mantillas, veils and the like:	
6214 10 00	- Of silk or silk waste	25
6214 20 00	- Of wool or fine animal hair	25
6214 30 00	- Of synthetic fibres	25
6214 40 00	- Of artificial fibres	25
6214 90 00	- Of other textile materials	25
6215	Ties, bow ties and cravats:	
6215 10 00	- Of silk or silk waste	25
6215 20 00	- Of man made fibres	25
6215 90 00	- Of other textile materials	25
6216 00	Gloves, mittens and mitts:	
6216 00 10	- - - Gloves	25
6216 00 20	- - - Mittens and mitts	25
6217	Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 6212:	
6217 10 00	- Accessories	25
6217 90 00	- Parts	25

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 6309.
3. Heading 6309 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 5701 to 5705 and tapestries of heading 5805;
 - 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.

HS Code	Description	Rate of Duty (%)
I. OTHER MADE UP TEXTILE ARTICLES		
6301	Blankets and travelling rugs:	
6301 10 00	- Electric blankets	25
6301 20 00	- Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair	25
6301 30 00	- Blankets (other than electric blankets) and travelling rugs, of cotton	25
6301 40 00	- Blankets (other than electric blankets) and travelling rugs, of synthetic fibres	25
6301 90 00	- Other blankets and travelling rugs	25
6302	Bed linen, table linen, toilet linen and kitchen linen:	
6302 10	- Bed linen, knitted or crocheted:	
6302 10 10	--- Bed sheets	25
6302 10 20	--- Pillow covers	25
6302 10 90	--- Other	25
	- Other bed linen, printed:	
6302 21 00	-- Of cotton	25
6302 22 00	-- Of man-made fibres	25
6302 29 00	-- Of other textile materials	25
	- Other bed linen:	
6302 31	-- Of cotton:	
6302 31 10	--- Bed sheets, machine-woven	25
6302 31 20	--- Bed sheets, hand-woven	25
6302 31 30	--- Bed covers, machine-woven	25
6302 31 40	--- Bed covers, hand-woven	25
6302 31 50	--- Pillow-covers, machine-woven	25
6302 31 60	--- Pillow-covers, hand-woven	25
6302 31 90	--- Other	25
6302 32 00	-- Of man-made fibres	25
6302 39	-- Of other textile materials:	
6302 39 10	--- Bed sheets, not knitted or crocheted	25
6302 39 20	--- Bed covers, not knitted or crocheted	25
6302 39 30	--- Pillowcases, not knitted or crocheted	25
6302 39 90	--- Other	25
6302 40 00	- Table linen, knitted or crocheted	25
	- Other table linen:	
6302 51	-- Of cotton:	
6302 51 10	--- Tablecloths, machine-woven	25
6302 51 20	--- Tablecloths, hand-woven	25
6302 51 90	--- Other	25
6302 52 00	-- Of flax	25
6302 53 00	-- Of man-made fibres	25
6302 59 00	-- Of other textile materials	25
6302 60	- Toilet linen and kitchen linen, of terry towelling or similar terry fabrics of cotton:	
6302 60 10	--- Towels, machine-woven	25
6302 60 90	--- Other	25
	- Other:	
6302 91 00	-- Of cotton	25
6302 92 00	-- Of flax	25
6302 93 00	-- Of man-made fibres	25
6302 99 00	-- Of other textile materials	25

HS Code	Description	Rate of Duty (%)
6303	Curtains (including drapes) and interior blinds; curtain or bed valances:	
	- Knitted or crocheted:	
6303 11 00	-- Of cotton	25
6303 12 00	-- Of synthetic fibres	25
6303 19 00	-- Of other textile materials	25
	- Other:	
6303 91	-- Of cotton:	
6303 91 10	--- Machine-woven	25
6303 91 90	--- Other	25
6303 92	-- Of synthetic fibres:	
6303 92 10	--- Machine-woven	25
6303 92 90	--- Other	25
6303 99 00	-- Of other textile materials	25
6304	Other furnishing articles, excluding those of heading 9404:	
	- Bedspreads:	
6304 11 00	-- Knitted or crocheted	25
6304 19 00	-- Other	25
	- Other:	
6304 91	-- Knitted or crocheted:	
6304 91 10	--- Cushions	25
6304 91 90	--- Other	25
6304 92 00	-- Not knitted or crocheted, of cotton	25
6304 93 00	-- Not knitted or crocheted, of synthetic fibres	25
6304 99 00	-- Not knitted or crocheted, of other textile materials	25
6305	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 5303:	25
6305 20 00	- Of cotton	25
	- Of man-made textile materials:	
6305 32 00	-- Flexible intermediate bulk containers	25
6305 33 00	-- Other, of polyethylene or polypropylene strip or the like	25
6305 39 00	-- Other	25
6305 90 00	- Of other textile materials	25
6306	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft, camping goods:	
	- Tarpaulins, awnings and sunblinds:	
6306 11	-- Of cotton:	
6306 11 10	--- Tarpaulins	25
6306 11 90	--- Other	25
6306 12	-- Of synthetic fibres:	
6306 12 10	--- Tarpaulins	25
6306 12 90	--- Other	25
6306 19 00	-- Of other textile materials	25
	- Tents:	
6306 21 00	-- Of cotton	25
6306 22 00	-- Of synthetic fibres	25
6306 29 00	-- Of other textile materials	25
	- Sails:	
6306 31 00	-- Of synthetic fibres	25
6306 39 00	-- Of other textile materials	25
	- Pneumatic mattresses:	
6306 41 00	-- Of cotton	25
6306 49 00	-- Of other textile materials	25
	- Other:	
6306 91 00	-- Of cotton	25
6306 99 00	-- Of other textile materials	25
6307	Other made up articles, including dress patterns:	
6307 10	- Floor-cloths, dish-cloths, dusters and similar cleaning cloths:	
6307 10 10	--- Dish-cloth	25
6307 10 20	--- Wash-cloth	25
6307 10 30	--- Dusters	25
6307 10 40	--- Bar mops	25
6307 10 50	--- Bath mats	25
6307 10 90	--- Other	25
6307 20 00	- Life-jackets and life-belts	25
	- Other:	
6307 90 10	--- Shopping bags, knitted or crocheted	25
6307 90 20	--- Prayer mats (janamaz)	25
6307 90 90	--- Other	25

HS Code	Description	Rate of Duty (%)
II. SETS		
6308 00 00	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale	25
III. WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS		
6309 00 00	Worn clothing and other worn articles	5
6310	Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials:	
6310 10 00	- Sorted	25
6310 90 00	- Other	25

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 6309;
 - d) articles of asbestos (heading 6812);
 - e) orthopaedic footwear or other orthopaedic appliances, or parts thereof (heading 9021); 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 6406, 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 9606.
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 4107 and 4112 to 4114.
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.

HS Code	Description	Rate of Duty (%)
6401	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 - Other footwear:	25
6401 91 00	- - Covering the knee	25
6401 92 00	- - Covering the ankle but not covering the knee	25
6401 99 00	- - Other	25
6402	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	25
6402 19 00	- - Other	25
6402 20 00	- Footwear with upper straps or thongs assembled to the sole by means of plugs	25
6402 30 00	- Other footwear, incorporating a protective metal toe-cap - Other footwear:	25
6402 91 00	- - Covering the ankle	25
6402 99 00	- - Other	25
6403	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	25
6403 19 00	- - Other	25
6403 20 00	- Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe	25

HS Code	Description	Rate of Duty (%)
6403 30 00	- Footwear made on a base or platform of wood, not having an inner sole or a protective metal toe-cap	25
6403 40 00	- Other footwear, incorporating a protective metal toe-cap	25
	- Other footwear with outer soles of leather:	
6403 51 00	- - Covering the ankle	25
6403 59 00	- - Other	25
	- Other footwear:	
6403 91 00	- - Covering the ankle	25
6403 99 00	- - Other	25
6404	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	25
6404 19 00	- - Other	25
6404 20 00	- Footwear with outer soles of leather or composition leather	25
6405	Other footwear:	
6405 10 00	- With uppers of leather or composition leather	25
6405 20 00	- With uppers of textile materials	25
6405 90	- Other:	
6405 90 10	- - - Of canvas	25
6405 90 90	- - - Other	25
6406	Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof:	
6406 10 00	- Uppers and parts thereof, other than stiffeners	20
6406 20	- Outer soles and heels, of rubber or plastics:	
6406 20 10	- - - Of rubber	25
6406 20 90	- - - Other	25
	- Other:	
6406 91 00	- - Of wood	25
6406 99 00	- - Of other materials	25

CHAPTER 65
HEADGEAR AND PARTS THEREOF

NOTES

1. This Chapter does not cover:
 - a) worn headgear of heading 6309;
 - b) asbestos headgear (heading 6812); or
 - c) dolls' hats, other toy hats or carnival articles of Chapter 95.
2. Heading 6502 does not cover hat-shapes made by sewing, other than those obtained simply by sewing strips in spirals.

HS Code	Description	Rate of Duty (%)
6501 00 00	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt	20
6502 00 00	Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed	20
6503 00 00	Felt hats and other felt headgear made from the hat bodies, hoods or plateaux of heading 6501, whether or not lined or trimmed	20
6504 00	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed:	
6504 00 10	--- Straw hats	20
6504 00 90	--- Other	20
6505	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	20
6505 90 00	- Other	20
6506	Other headgear, whether or not lined or trimmed:	
6506 10 00	- Safety headgear	20
	- Other:	
6506 91 00	-- Of rubber or of plastics	20
6506 92 00	-- Of furskin	20
6506 99 00	-- Of other materials	20
6507 00 00	Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear	20

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 9017);
 - 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 6603 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 6601 or 6602 are to be classified separately and are not to be treated as forming part of those articles.

HS Code	Description	Rate of Duty (%)
6601	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas):	
6601 10 00	- Garden or similar umbrellas	25
	- Other:	
6601 91 00	-- Having a telescopic shaft	25
6601 99 00	-- Other	25
6602 00	Walking-sticks, seat-sticks, whips, riding-crops and the like:	
6602 00 10	--- Walking-sticks and seat-sticks	25
6602 00 90	--- Other	25
6603	Parts, trimmings and accessories of articles of heading 6601 or 6602:	
6603 10 00	- Handles and knobs	20
6603 20 00	- Umbrella frames including frames mounted on shafts (sticks)	20
6603 90 00	- 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 5911);
 - b) floral motifs of lace, of embroidery or other textile fabric (Section XI);
 - c) footwear (Chapter 64);
 - d) headgear or hair-nets (Chapter 65);
 - e) toys, sports requisites or carnival articles (Chapter 95); or
 - f) feather dusters, powder-puffs or hair sieves (Chapter 96).
2. Heading 6701 does not cover:
 - a) articles in which feathers or down constitute only filling or padding (for example, bedding of heading 9404);
 - 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 6702.
3. Heading 6702 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.

HS Code	Description	Rate of Duty (%)
6701 00 00	Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading 0505 and worked quills and scapes)	20
6702	Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit:	
6702 10 00	- Of plastics	25
6702 90 00	- Of other materials	25
6703 00 00	Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair or other textile materials, prepared for use in making wigs or the like	20
6704	Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textile materials; articles of human hair not elsewhere specified or included:	
	- Of synthetic textile materials:	
6704 11 00	- - Complete wigs	20
6704 19 00	- - Other	20
6704 20 00	- Of human hair	20
6704 90 00	- Of other materials	20

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 4810 or 4811 (for example, paper coated with mica powder or graphite, bituminized or asphalted paper);
 - c) coated, impregnated or covered textile fabric of Chapter 56 or 59 (for example, fabric coated or covered with mica powder, bituminized or asphalted fabric);
 - d) articles of Chapter 71;
 - e) tools or parts of tools, of Chapter 82;
 - f) lithographic stones of heading 8442;
 - g) electrical insulators (heading 8546) or fittings of insulating material of heading 8547;
 - h) dental burrs (heading 9018);
 - ij) articles of Chapter 91 (for example, clocks and clock cases);
 - k) articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);
 - l) articles of Chapter 95 (for example, toys, games and sports requisites);
 - m) articles of heading 9602, if made of materials specified in Note 2 b) to Chapter 96, or of heading 9606 (for example, buttons), 9609 (for example, slate pencils) or 9610 (for example, drawing slates); or
 - n) articles of Chapter 97 (for example, works of art).
2. In heading 6802 the expression "worked monumental or building stone" applies not only to the varieties of stone referred to in heading 2515 or 2516 but also to all other natural stone (for example, quartzite, flint, dolomite and steatite) similarly worked; it does not, however, apply to slate.

HS Code	Description	Rate of Duty (%)
6801 00 00	Setts, curbstones and flagstones, of natural stone (except slate)	25
6802	Worked monumental or building stone (except slate) and articles thereof, other than goods of heading 6801; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powder, of natural stone (including slate):	
6802 10 00	- Tiles, cubes and similar articles, whether or not rectangular (including square), the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm; artificially coloured granules, chippings and powder	25
	- 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	25
6802 22 00	-- Other calcareous stone	25
6802 23 00	-- Granite	25
6802 29 00	-- Other stone	25
	- Other:	
6802 91 00	-- Marble, travertine and alabaster	25
6802 92 00	-- Other calcareous stone	25
6802 93 00	-- Granite	25
6802 99 00	-- Other stone	25
6803 00 00	Worked slate and articles of slate or of agglomerated slate	25
6804	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	20
	- Other millstones, grindstones, grinding wheels and the like:	
6804 21 00	-- Of agglomerated synthetic or natural diamond	20
6804 22 00	-- Of other agglomerated abrasives or of ceramics	20
6804 23 00	-- Of natural stone	20
6804 30 00	- Hand sharpening or polishing stones	20
6805	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	20
6805 20 00	- On a base of paper or paperboard only	25
6805 30 00	- On a base of other materials	25

HS Code	Description	Rate of Duty (%)
6806	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 6811 or 6812 or of Chapter 69:	
6806 10 00	- Slag wool, rock wool and similar mineral wools (including intermixtures thereof), in bulk, sheets or rolls	25
6806 20 00	- Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof)	20
6806 90 00	- Other	25
6807	Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch):	
6807 10 00	- In rolls	25
6807 90 00	- Other	25
6808 00 00	Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders	25
6809	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	25
6809 19 00	- - Other	25
6809 90	- Other articles:	
6809 90 10	- - - Industrial moulds	10
6809 90 90	- - - Other	25
6810	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	25
6810 19 00	- - Other	25
	- Other articles:	
6810 91 00	- - Prefabricated structural components for building or civil engineering	25
6810 99 00	- - Other	25
6811	Articles of asbestos-cement, of cellulose fibre-cement or the like:	
6811 10 00	- Corrugated sheets	25
6811 20 00	- Other sheets, panels, tiles and similar articles	25
6811 30 00	- Tubes, pipes and tube or pipe fittings	25
6811 90 00	- Other articles	25
6812	Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures or of asbestos (for example, thread, woven fabric, clothing, headgear, footwear, gaskets), whether or not reinforced, other than goods of heading 6811 or 6813:	
6812 50 00	- Clothing, clothing accessories, footwear and headgear	25
6812 60 00	- Paper, millboard and felt	25
6812 70 00	- Compressed asbestos fibre jointing, in sheets or rolls	25
6812 90 00	- Other	25
6813	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 10 00	- Brake linings and pads	25
6813 90 00	- Other	25
6814	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	25
6814 90 00	- Other	25
6815	Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat), not elsewhere specified or included:	
6815 10 00	- Non electrical articles of graphite or other carbon	5
6815 20 00	- Articles of peat	10
	- Other articles:	
6815 91 00	- - Containing magnesite, dolomite or chromite	25
6815 99	- - Other:	
6815 99 10	- - - Of onyx (marbles)	25
6815 99 90	- - - Other	25

CHAPTER 69 CERAMIC PRODUCTS

NOTES

1. This Chapter applies only to ceramic products which have been fired after shaping. Headings 6904 to 6914 apply only to such products other than those classifiable in headings 6901 to 6903.
2. This Chapter does not cover:
 - a) products of heading 2844;
 - b) articles of heading 6804;
 - c) articles of Chapter 71 (for example, imitation jewellery);
 - d) cermets of heading 8113;
 - e) articles of Chapter 82;
 - f) electrical insulators (heading 8546) or fittings of insulating material of heading 8547;
 - g) artificial teeth (heading 9021);
 - 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 9606 (for example, buttons) or of heading 9614 (for example, smoking pipes); or
 - m) articles of Chapter 97 (for example, works of art).

HS Code	Description	Rate of Duty (%)
I. GOODS OF SILICEOUS FOSSIL MEALS OR OF SIMILAR SILICEOUS EARTHS, AND REFRACTORY GOODS		
6901 00 00	Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths	25
6902	Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths:	
6902 10	- Containing by weight, singly or together, more than 50% of the elements Mg, Ca or Cr, expressed as MgO, CaO or Cr ₂ O ₃ :	
6902 10 10	--- Capable of resisting temperatures up to 1 600°C	25
6902 10 90	--- Other	10
6902 20	- Containing by weight more than 50% of alumina (Al ₂ O ₃), of silica (SiO ₂) or of a mixture or compound of these products:	
6902 20 10	--- Capable of resisting temperatures up to 1 600°C	25
6902 20 90	--- Other	10
6902 90	- Other:	
6902 90 10	--- Capable of resisting temperatures up to 1 600°C	25
6902 90 90	--- Other	10
6903	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	10
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):	10
6903 90	- Other:	
6903 90 10	--- Refractory products of a kind used in industrial ovens, kilns and furnaces	20
6903 90 20	--- Saggars and parts thereof	10
6903 90 90	--- Other	25
II. OTHER CERAMIC PRODUCTS		
6904	Ceramic building bricks, flooring blocks, support or filler tiles and the like:	
6904 10 00	- Building bricks	25
6904 90 00	- Other	25
6905	Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods:	
6905 10 00	- Roofing tiles	25
6905 90 00	- Other	25
6906 00 00	Ceramic pipes, conduits, guttering and pipe fittings	25
6907	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	25
6907 90 00	- Other	25

HS Code	Description	Rate of Duty (%)
6908	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	25
6908 90 00	- Other	25
6909	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	20
6909 12 00	-- Articles having a hardness equivalent to 9 or more on the Mohs scale	20
6909 19 00	-- Other	20
6909 90 00	- Other	25
6910	Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures:	
6910 10	- Of porcelain or china:	
6910 10 10	--- Wash basins	25
6910 10 90	--- Other	25
6910 90 00	- Other	25
6911	Tableware, kitchenware, other household articles and toilet articles, of porcelain or china:	
6911 10	- Tableware and kitchenware:	
6911 10 10	--- Dinner sets	25
6911 10 20	--- Serving dishes	25
6911 10 30	--- Plates	25
6911 10 40	--- Tea cups and saucers	25
6911 10 90	--- Other	25
6911 90 00	- Other	25
6912 00	Ceramic tableware, kitchen-ware, other household articles and toilet articles, other than of porcelain or china:	
6912 00 10	--- Tableware and kitchenware	25
6912 00 90	--- Other	25
6913	Statuettes and other ornamental ceramic articles:	
6913 10 00	- Of porcelain or china	25
6913 90 00	- Other	25
6914	Other ceramic articles:	
6914 10 00	- Of porcelain or china	25
6914 90 00	- Other	25

CHAPTER 70 GLASS AND GLASSWARE

NOTES

1. This Chapter does not cover:
 - a) goods of heading 3207 (for example, vitrifiable enamels and glazes, glass frit, other glass in the form of powder, granules or flakes);
 - b) articles of Chapter 71 (for example, imitation jewellery);
 - c) optical fibre cables of heading 8544, electrical insulators (heading 8546) or fittings of insulating material of heading 8547;
 - 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 9405;
 - 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 7003, 7004 and 7005:
 - a) glass is not regarded as "worked" by reason of any process it has undergone before annealing;
 - b) cutting to shape does not affect the classification of glass in sheets;
 - c) the expression "absorbent, reflecting or non-reflecting layer" means a microscopically thin coating of metal or of a chemical compound (for example, metal oxide) which absorbs, for example, infra-red light or improves the reflecting qualities of the glass while still allowing it to retain a degree of transparency or translucency; or which prevents light from being reflected on the surface of the glass.
3. The products referred to in heading 7006 remain classified in that heading whether or not they have the character of articles.
4. For the purposes of heading 7019, the expression "glass wool" means:
 - a) mineral wools with a silica (SiO₂) 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 6806.
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%.

HS Code	Description	Rate of Duty (%)
7001 00 00	Cullet and other waste and scrap of glass; glass in the mass	10
7002	Glass in balls (other than microspheres of heading 7018), rods or tubes, unworked:	
7002 10 00	- Balls	20
7002 20 00	- Rods	20
	- Tubes:	
7002 31 00	-- Of fused quartz or other fused silica	20
7002 32 00	-- Of other glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0°C to 300°C	20
7002 39	-- Other:	
7002 39 10	--- Neutral glass tubing of a kind used for the manufacture of ampoules	20
7002 39 20	--- Glass tubing of a kind used for shell blowing, flare and exhaust solely or principally used by the fluorescent tube, bulb and motor-vehicle lamp industries	10
7002 39 90	--- Other	20
7003	Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked:	
	- Non-wired sheets:	
7003 12 00	-- Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	25
7003 19 00	-- Other	25
7003 20 00	- Wired sheets	25
7003 30 00	- Profiles	25
7004	Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked:	
7004 20 00	- Glass, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	25
7004 90 00	- Other glass	25

HS Code	Description	Rate of Duty (%)
7005	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked:	
7005 10 00	- Non-wired glass, having an absorbent, reflecting or non-reflecting layer	25
	- Other non-wired glass:	
7005 21 00	- - Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground	25
7005 29 00	- - Other	25
7005 30 00	- Wired glass	25
7006 00 00	Glass of heading 7003, 7004 or 7005, bent, edgeworked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials	25
7007	Safety glass, consisting of toughened (tempered) or laminated glass:	
	- Toughened (tempered) safety glass:	
7007 11 00	- - Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	25
7007 19 00	- - Other	25
	- Laminated safety glass:	
7007 21 00	- - Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	25
7007 29 00	- - Other	25
7008 00 00	Multiple-walled insulating units of glass	25
7009	Glass mirrors, whether or not framed, including rear-view mirrors:	
7009 10 00	- Rear-view mirrors for vehicles	25
	- Other:	
7009 91 00	- - Unframed	25
7009 92 00	- - Framed	25
7010	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass:	
7010 10 00	- Ampoules	25
7010 20 00	- Stoppers, lids and other closures	25
7010 90 00	- Other	25
7011	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	25
7011 20 00	- For cathode-ray tubes	25
7011 90 00	- Other	25
7012 00	Glass inners for vacuum flasks or for other vacuum vessels:	
7012 00 10	- - - For vacuum flasks	25
7012 00 20	- - - For other vacuum vessels	25
7013	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 7010 or 7018):	
7013 10 00	- Of glass-ceramics	25
	- Drinking glasses other than of glass-ceramics:	
7013 21 00	- - Of lead crystal	25
7013 29 00	- - Other	25
	- Glassware of a kind used for table (other than drinking glasses) or kitchen purposes other than of glass-ceramics:	
7013 31 00	- - Of lead crystal	25
7013 32 00	- - Of glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0°C to 300°C	25
7013 39 00	- - Other	25
	- Other glassware:	
7013 91 00	- - Of lead crystal	25
7013 99 00	- - Other	25
7014 00 00	Signalling glassware and optical elements of glass (other than those of heading 7015), not optically worked	25
7015	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	10
7015 90 00	- Other	20
7016	Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes; glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes; leaded lights and the like; multicellular or foam glass in blocks, panels, plates, shells or similar forms:	
7016 10 00	- Glass cubes and other glass smallwares whether or not on a backing, for mosaics or similar decorative purposes	25
7016 90 00	- Other	25

HS Code	Description	Rate of Duty (%)
7017	Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated:	
7017 10	- Of fused quartz or other fused silica:	
7017 10 10	- - Quartz reactor tubes and holders designed for insertion into diffusion and oxidation furnaces for the production of semiconductor wafers	5
7017 10 20	- - - Beakers	10
7017 10 90	- - - Other	10
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	10
7017 90 00	- Other	10
7018	Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares, and articles thereof other than imitation jewellery; glass eyes other than prosthetic articles; statuettes and other ornaments of lamp-worked glass, other than imitation jewellery; glass microspheres not exceeding 1 mm in diameter:	
7018 10 00	- Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares	25
7018 20 00	- Glass microspheres not exceeding 1 mm in diameter	20
7018 90	- Other:	
7018 90 10	- - - Glass eyes	10
7018 90 90	- - - Other	25
7019	Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics):	
	- Slivers, rovings, yarn and chopped strands:	
7019 11 00	- - Chopped strands, of a length of not more than 50 mm	10
7019 12 00	- - Rovings	10
7019 19 00	- - Other	10
	- Thin sheets (voiles), webs, mats, mattresses, boards and similar nonwoven products:	
7019 31 00	- - Mats	10
7019 32 00	- - Thin sheets (voiles)	20
7019 39 00	- - Other	20
7019 40 00	- Woven fabrics of rovings	20
	- Other woven fabrics:	
7019 51	- - Of a width not exceeding 30 cm:	
7019 51 10	- - - Tyre cord fabric	5
7019 51 90	- - - Other	20
7019 52 00	- - Of a width exceeding 30 cm, plain weave, weighing less than 250 g/m ² , of filaments measuring per single yarn not more than 136 tex:	20
7019 59 00	- - Other	20
7019 90 00	- Other	20
7020 00	Other articles of glass:	
7020 00 10	- - - Articles used for industrial purposes	10
7020 00 90	- - - Other	25

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

**CHAPTER 71
NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES,
PRECIOUS METALS, METALS CLAD WITH PRECIOUS METAL, AND ARTICLES THEREOF;
IMITATION JEWELLERY; COIN**

NOTES

1. Subject to Note 1 a) to Section VI and except as provided below, all articles consisting wholly or partly:
 - a) of natural or cultured pearls or of precious or semi-precious stones (natural, synthetic or reconstructed), or
 - b) of precious metal or of metal clad with precious metal, are to be classified in this Chapter.
2. a) Headings 7113, 7114 and 7115 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 7116 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 2843);
 - 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 3815);
 - e) articles of heading 4202 or 4203 referred to in Note 2 B to Chapter 42;
 - f) articles of heading 4303 or 4304;
 - 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 6804 or 6805 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 8522);
 - l) articles of Chapter 90, 91 or 92 (scientific instruments, clocks and watches, musical instruments);
 - m) arms or parts thereof (Chapter 93);
 - n) articles covered by Note 2 to Chapter 95;
 - o) articles classified in Chapter 96 by virtue of Note 4 to that Chapter; or
 - p) original sculptures or statuary (heading 9703), collectors' pieces (heading 9705) or antiques of an age exceeding one hundred years (heading 9706), 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 intermetallic compound) containing precious metal is to be treated as an alloy of precious metal if any one precious metal constitutes as much as 2%, by weight, of the alloy. Alloys of precious metal are to be classified according to the following rules:
 - a) an alloy containing 2% or more, by weight, of platinum, is to be treated as an alloy of platinum;
 - b) an alloy containing 2% or more, by weight, of gold but no platinum, or less than 2%, by weight, of platinum, is to be treated as an alloy of gold;
 - c) other alloys containing 2% or more, by weight, of silver are to be treated as alloys of silver.
6. Except where the context otherwise requires, any reference in the Nomenclature to precious metal or to any particular precious metal includes a reference to alloys treated as alloys of precious metal or of the particular metal in accordance with the rules in Note 5 above, but not to metal clad with precious metal or to base metal or non-metals plated with precious metal.
7. Throughout the Nomenclature the expression "metal clad with precious metal" means material made with a base of metal upon one or more surfaces of which there is affixed by soldering, brazing, welding, hot-rolling or similar mechanical means a covering of precious metal. Except where the context otherwise requires, the expression also covers base metal inlaid with precious metal.
8. Subject to Note 1 a) to Section VI, goods answering to a description in heading 7112 are to be classified in that heading and in no other heading of the Nomenclature.
9. For the purposes of heading 7113, the expression "articles of jewellery" means:
 - a) any small objects of personal adornment (gem-set or not) (for example, 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 7114, 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 7117, 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 9606, or dress-combs, hair-slides or the like, or hairpins, of heading 9615), 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 7110, 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.

HS Code	Description	Rate of Duty (%)
I. NATURAL OR CULTURED PEARLS AND PRECIOUS OR SEMI-PRECIOUS STONES		
7101	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
7101 21 00	- Cultured pearls:	
7101 22 00	- - Unworked	5
	- - Worked	5
7102	Diamonds, whether or not worked, but not mounted or set:	
7102 10 00	- Unsorted	5
	- Industrial:	
7102 21 00	- - Unworked or simply sawn, cleaved or bruted	5
7102 29 00	- - Other	5
	- Non-industrial:	
7102 31 00	- - Unworked or simply sawn, cleaved or bruted	5
7102 39 00	- - Other	5
7103	Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport:	
7103 10 00	- Unworked or simply sawn or roughly shaped	5
	- Otherwise worked:	
7103 91 00	- - Rubies, sapphires and emeralds	5
7103 99 00	- - Other	5
7104	Synthetic or reconstructed precious or semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semi-precious stones, temporarily strung for convenience of transport:	
7104 10 00	- Piezo-electric quartz	5
7104 20 00	- Other, unworked or simply sawn or roughly shaped	5
7104 90 00	- Other	5
7105	Dust and powder of natural or synthetic precious or semi-precious stones:	
7105 10 00	- Of diamond	5
7105 90 00	- Other	5
II. PRECIOUS METALS AND METALS CLAD WITH PRECIOUS METAL		
7106	Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form:	
7106 10 00	- Powder	5
	- Other:	
7106 91 00	- - Unwrought	5
7106 92 00	- - Semi-manufactured	5
7107 00 00	Base metals clad with silver, not further worked than semi-manufactured	10
7108	Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form:	
	- Non-monetary:	
7108 11 00	- - Powder	5
7108 12 00	- - Other unwrought forms	5
7108 13 00	- - Other semi-manufactured forms	5
7108 20 00	- Monetary	5
7109 00 00	Base metals or silver, clad with gold, not further worked than semi-manufactured	10

HS Code	Description	Rate of Duty (%)
7110	Platinum, unwrought or in semi-manufactured forms, or in powder form:	
	- Platinum:	
7110 11 00	- - Unwrought or in powder form	5
7110 19 00	- - Other	5
	- Palladium:	
7110 21 00	- - Unwrought or in powder form	5
7110 29 00	- - Other	5
	- Rhodium:	
7110 31 00	- - Unwrought or in powder form	5
7110 39 00	- - Other	5
	- Iridium, osmium and ruthenium:	
7110 41 00	- - Unwrought or in powder form	5
7110 49 00	- - Other	5
7111 00 00	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured	10
7112	Waste and scrap of precious metal or of metal clad with precious metal; other waste and scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal:	
7112 30 00	- Ash containing precious metal or precious metal compounds	5
	- Other :	
7112 91 00	- - Of gold, including metal clad with gold but excluding sweepings containing other precious metals	5
7112 92 00	- - Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals	5
7112 99 00	- - Other	5
III. JEWELLERY, GOLDSMITHS' AND SILVERSMITHS' WARES AND OTHER ARTICLES		
7113	Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal:	
	- Of precious metal whether or not plated or clad with precious metal:	
7113 11 00	- - Of silver, whether or not plated or clad with other precious metal	10
7113 19	- - Of other precious metal, whether or not plated or clad with precious metal:	
7113 19 10	- - - Of gold	10
7113 19 20	- - - Medals and medallions of precious metals	10
7113 19 90	- - - Other	10
7113 20 00	- Of base metal clad with precious metal	10
7114	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	10
7114 19 00	- - Of other precious metal, whether or not plated or clad with precious metal	5
7114 20 00	- Of base metal clad with precious metal	10
7115	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	5
7115 90 00	- Other	10
7116	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed):	
7116 10 00	- Of natural or cultured pearls	10
7116 20 00	- Of precious or semi-precious stones (natural, synthetic or reconstructed)	10
7117	Imitation jewellery:	
	- Of base metal, whether or not plated with precious metal:	
7117 11 00	- - Cuff-links and studs	10
7117 19 00	- - Other	10
7117 90 00	- Other	10
7118	Coin:	
7118 10 00	- Coin (other than gold coin), not being legal tender	5
7118 90 00	- Other	5

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 3207 to 3210, 3212, 3213 or 3215);
 - b) ferro-cerium or other pyrophoric alloys (heading 3606);
 - c) headgear or parts thereof of heading 6506 or 6507;
 - d) umbrella frames or other articles of heading 6603;
 - e) goods of Chapter 71 (for example, precious metal alloys, base metal clad with precious metal, imitation jewellery);
 - f) articles of Section XVI (machinery, mechanical appliances and electrical goods);
 - g) assembled railway or tramway track (heading 8608) 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 9306) 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 7307, 7312, 7315, 7317 or 7318 and similar articles of other base metal;
 - b) springs and leaves for springs, of base metal, other than clock or watch springs (heading 9114); and
 - c) articles of headings 8301, 8302, 8308, 8310 and frames and mirrors, of base metal, of heading 8306.

In Chapters 73 to 76 and 78 to 82 (but not in heading 7315) references to parts of goods do not include references to parts of general use as defined above.

Subject to the preceding paragraph and to Note 1 to Chapter 83, the articles of Chapter 82 or 83 are excluded from Chapters 72 to 76 and 78 to 81.
3. Throughout the Nomenclature, the expression "base metals" means: iron and steel, copper, nickel, aluminium, lead, zinc, tin, tungsten (wolfram), molybdenum, tantalum, magnesium, cobalt, bismuth, cadmium, titanium, zirconium, antimony, manganese, beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium.
4. Throughout the Nomenclature, the term "cermets" means products containing a microscopic heterogeneous combination of a metallic component and a ceramic component. The term "cermets" includes sintered metal carbides (metal carbides sintered with a metal).
5. Classification of alloys (other than ferro-alloys and master alloys as defined in Chapters 72 and 74):
 - a) an alloy of base metals is to be classified as an alloy of the metal which predominates by weight over each of the other metals;
 - b) an alloy composed of base metals of this Section and of elements not falling within this Section is to be treated as an alloy of base metals of this Section if the total weight of such metals equals or exceeds the total weight of the other elements present;
 - c) in this Section the term "alloys" includes sintered mixtures of metal powders, heterogeneous intimate mixtures obtained by melting (other than cermets) and intermetallic compounds.
6. Unless the context otherwise requires, any reference in the Nomenclature to a base metal includes a reference to alloys which, by virtue of Note 5 above, are to be classified as alloys of that metal.
7. Classification of composite articles:

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

For this purpose:

 - a) iron and steel, or different kinds of iron or steel, are regarded as one and the same metal;
 - b) an alloy is regarded as being entirely composed of that metal as an alloy of which, by virtue of Note 5, it is classified; and
 - c) a cermet of heading 8113 is regarded as a single base metal.
8. In this Section, the following expressions have the meanings hereby assigned to them:
 - a) **Waste and scrap:**
Metal waste and scrap from the manufacture or mechanical working of metals, and metal goods definitely not usable as such because of breakage, cutting-up, wear or other reasons.
 - b) **Powders:**
Products of which 90% or more by weight passes through a sieve having a mesh aperture of 1 mm.

CHAPTER 72 IRON AND STEEL

NOTES

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

a) **Pig iron:**

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

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

b) **Spiegeleisen:**

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

c) **Ferro-alloys:**

Alloys in pigs, blocks, lumps or similar primary forms, in forms obtained by continuous casting and also in granular or powder forms, whether or not agglomerated, commonly used as an additive in the manufacture of other alloys or as de-oxidants, de-sulphurizing 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 copper.

d) **Steel:**

Ferrous materials other than those of heading 7203 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 nickel
- 0.06% or more of niobium
- 0.6% or more of silicon
- 0.05% or more of titanium
- 0.3% or more of tungsten (wolfram)
- 0.1% or more of vanadium
- 0.05% or more of zirconium
- 0.1% or more of other elements (except sulphur, phosphorus, carbon and nitrogen), taken separately.

g) **Remelting scrap ingots of iron or steel:**

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

h) **Granules:**

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

ij) **Semi-finished products:**

Continuous cast products of solid section, whether or not subjected to primary hot-rolling; and other products of solid section, which have not been further worked than subjected to primary hot-rolling or roughly shaped by forging, including blanks for angles, shapes or sections.
These products are not presented in coils.

k) **Flat-rolled products:**

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

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

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

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

l) Bars and rods, hot-rolled, in irregularly wound coils:

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

m) Other bars and rods:

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

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

n) Angles, shapes and sections:

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

Chapter 72 does not include products of heading 7301 or 7302.

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 7304.

2. Ferrous metals clad with another ferrous metal are to be classified as products of the ferrous metal predominating by weight.
3. Iron or steel products obtained by electrolytic deposition, by pressure casting or by sintering are to be classified, according to their form, their composition and their appearance, in the headings of this Chapter appropriate to similar hot-rolled products.

SUBHEADING NOTES

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

a) Alloy pig iron:

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

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

b) Non-alloy free-cutting steel:

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

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

c) Silicon-electrical steel:

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

d) High speed steel:

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

e) Silico-manganese steel:

Alloy steels containing by weight:

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

2. For the classification of ferro-alloys in the subheadings of heading 7202 the following rule should be observed:

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

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

HS Code	Description	Rate of Duty (%)
I. PRIMARY MATERIALS; PRODUCTS IN GRANULAR OR POWDER FORM		
7201	Pig iron and, spiegeleisen in pigs, blocks or other primary form:	
7201 10 00	- Non-alloy pig iron containing by weight 0.5% or less of phosphorus	5
7201 20 00	- Non-alloy pig iron containing by weight more than 0.5% of phosphorus:	5
7201 50 00	- Alloy pig iron; spiegeleisen:	5
7202	Ferro-alloys:	
	- Ferro-manganese:	
7202 11 00	-- Containing by weight more than 2% of carbon	5
7202 19 00	-- Other	5
	- Ferro-silicon:	
7202 21 00	-- Containing by weight more than 55% of silicon	5
7202 29 00	-- Other	5
7202 30 00	- Ferro-silico-manganese	5
	- Ferro-chromium:	
7202 41 00	-- Containing by weight more than 4% of carbon	5
7202 49 00	-- Other	5
7202 50 00	- Ferro-silico-chromium	5
7202 60 00	- Ferro-nickel	5
7202 70 00	- Ferro-molybdenum	5
7202 80 00	- Ferro-tungsten and ferro-silico-tungsten	5
	- Other:	
7202 91 00	-- Ferro-titanium and ferro-silicon-titanium	5
7202 92 00	-- Ferro-vanadium	5
7202 93 00	-- Ferro-niobium	5
7202 99 00	-- Other	5
7203	Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron having a minimum purity by weight of 99.94%, in lumps, pellets or similar forms:	
7203 10 00	- Ferrous products obtained by direct reduction of iron ore	10
7203 90 00	- Other	10
7204	Ferrous waste and scrap; remelting scrap ingots of iron or steel:	
7204 10 00	- Waste and scrap of cast iron	10
	- Waste and scrap of alloy steel:	
7204 21 00	-- Of stainless steel	5
7204 29 00	-- Other	5
7204 30 00	- Waste and scrap of tinned iron or steel:	10
	- Other waste and scrap:	
7204 41 00	-- Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles:	10
7204 49 00	-- Other	10
7204 50 00	- Remelting scrap ingots	20
7205	Granules and powders, of pig iron, spiegeleisen, iron or steel:	
7205 10 00	- Granules	10
	- Powders:	
7205 21 00	-- Of alloy steel	10
7205 29 00	-- Other	10
II. IRON AND NON-ALLOY STEEL		
7206	Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading 7203):	
7206 10 00	- Ingots	20
7206 90 00	- Other	20
7207	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	20
7207 12 00	-- Other, of rectangular (other than square) cross-section	20
7207 19	-- Other:	
7207 19 10	--- Of a cross-sectional dimension of 165 mm x 165 mm	5
7207 19 90	--- Other	25
7207 20 00	- Containing by weight 0.25% or more of carbon	20
7208	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	25
	- Other, in coils, not further worked than hot-rolled, pickled:	
7208 25 00	-- Of a thickness of 4.75 mm or more	25
7208 26 00	-- Of a thickness of 3 mm or more but less than 4.75 mm	25
7208 27 00	-- Of a thickness of less than 3 mm	25
	- Other, in coils, not further worked than hot-rolled:	
7208 36 00	-- Of a thickness exceeding 10 mm	25
7208 37 00	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm	25
7208 38 00	-- Of a thickness of 3 mm or more but less than 4.75 mm	25

HS Code	Description	Rate of Duty (%)
7208 39 00	-- Of a thickness of less than 3 mm	25
7208 40	- Not in coils, not further worked than hot-rolled, with patterns in relief:	
7208 40 10	--- Of secondary quality	25
7208 40 90	--- Other	10
	- Other, not in coils, not further worked than hot-rolled:	
7208 51	-- Of a thickness exceeding 10 mm:	
7208 51 10	--- Of secondary quality	25
7208 51 90	--- Other	10
7208 52	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm:	
7208 52 10	--- Of secondary quality	25
7208 52 90	--- Other	10
7208 53	-- Of a thickness of 3 mm or more but less than 4.75 mm:	
7208 53 10	--- Of secondary quality	25
7208 53 90	--- Other	10
7208 54	-- Of a thickness of less than 3 mm:	
7208 54 10	--- Of secondary quality	25
7208 54 90	--- Other	10
7208 90	- Other:	
7208 90 10	--- Of secondary quality	25
7208 90 90	--- Other	10
7209	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	25
7209 16 00	-- Of a thickness exceeding 1 mm but less than 3 mm	25
7209 17 00	-- Of a thickness of 0.5 mm or more but not exceeding 1 mm	25
7209 18 00	-- Of a thickness of less than 0.5 mm	25
	- Not in coils, not further worked than cold-rolled (cold-reduced):	
7209 25	-- Of a thickness of 3 mm or more :	
7209 25 10	--- Of secondary quality	25
7209 25 90	--- Other	10
7209 26	-- Of a thickness exceeding 1 mm but less than 3 mm:	
7209 26 10	--- Of secondary quality	25
7209 26 90	--- Other	10
7209 27	-- Of a thickness of 0.5 mm or more but not exceeding 1 mm:	
7209 27 10	--- Of secondary quality	25
7209 27 90	--- Other	10
7209 28	-- Of a thickness of less than 0.5 mm:	
7209 28 10	--- Of secondary quality	25
7209 28 90	--- Other	10
7209 90	- Other:	
7209 90 10	--- Of secondary quality	25
7209 90 90	--- Other	10
7210	Flat-rolled products of iron or non-alloy steel, of 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	25
7210 12 00	-- Of a thickness of less than 0.5 mm	25
7210 20 00	- Plated or coated with lead, including terne-plate	25
7210 30 00	- Electrolytically plated or coated with zinc	25
	- Otherwise plated or coated with zinc:	
7210 41 00	-- Corrugated	25
7210 49 00	-- Other	25
7210 50 00	- Plated or coated with chromium oxides or with chromium and chromium oxides	10
	- Plated or coated with aluminium:	
7210 61 00	-- Plated or coated with aluminium-zinc alloys	25
7210 69 00	-- Other	25
7210 70	- Painted, varnished or coated with plastics:	
7210 70 10	--- VCM (vinyl chloride monomer) coated sheets of a thickness not exceeding 0.5 mm ??	5
7210 70 90	--- Other	25
7210 90 00	- Other	25
7211	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	-- Rolled on four faces or in a closed box pass, of a width exceeding 150 mm and a thickness of not less than 4 mm, not in coils and without patterns in relief :	
7211 13 10	--- Of secondary quality	25
7211 13 90	--- Other	10
7211 14 00	-- Other, of a thickness of 4.75 mm or more	25
7211 19	-- Other:	
7211 19 10	--- Cold-rolled steel strip, of thickness of less than 0.5 mm and a width not exceeding 100 mm	5
7211 19 90	--- Other	25
	- Not further worked than cold-rolled (cold-reduced):	
7211 23 00	-- Containing by weight less than 0.25% of carbon	25
7211 29 00	-- Other	25
7211 90 00	- Other	25

HS Code	Description	Rate of Duty (%)
7212	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	25
7212 20 00	- Electrolytically plated or coated with zinc	25
7212 30 00	- Otherwise plated or coated with zinc	25
7212 40 00	- Painted, varnished or coated with plastics	25
7212 50 00	- Otherwise plated or coated	25
7212 60 00	- Clad	25
7213	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	25
7213 20 00	- Other, of free-cutting steel	25
	- Other:	
7213 91 00	-- Of circular cross-section measuring less than 14 mm in diameter	25
7213 99 00	-- Other	25
7214	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	25
7214 20 00	- Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling	25
7214 30 00	- Other, of free-cutting steel	25
7214 91	- Other:	
7214 91 00	-- Of rectangular (other than square) cross-section	25
7214 99 00	-- Other	25
7215	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	25
7215 50 00	- Other, not further worked than cold-formed or cold-finished	25
7215 90 00	- Other	25
7216	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	25
	- 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	25
7216 22 00	-- T sections	25
	- 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	-- U sections:	
7216 31 10	--- Of a height exceeding 150 mm	5
7216 31 90	--- Other	25
7216 32	-- I sections:	
7216 32 10	--- Of a height exceeding 200 mm	5
7216 32 90	--- Other	25
7216 33	-- H sections:	
7216 33 10	--- Of a height exceeding 250 mm	5
7216 33 90	--- Other	25
7216 40	- L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more:	
7216 40 10	--- Of a height exceeding 150 mm	5
7216 40 90	--- Other	25
7216 50 00	- Other angles, shapes and sections, not further worked than hot-rolled, hot-drawn or extruded	25
	- Angles, shapes and sections, not further worked than cold-formed or cold-finished:	
7216 61 00	-- Obtained from flat-rolled products	25
7216 69 00	-- Other	25
	- Other:	
7216 91 00	-- Cold-formed or cold-finished from flat-rolled products	25
7216 99 00	-- Other	25
7217	Wire of iron or non-alloy steel:	
7217 10 00	- Not plated or coated, whether or not polished	25
7217 20 00	- Plated or coated with zinc	25
7217 30	- Plated or coated with other base metals:	
7217 30 10	--- Of a kind used in manufacture of pneumatic tyres (bead wire)	5
7217 30 20	--- Steel cord wire of specification swg-20 to 34	10
7217 30 90	--- Other	25
7217 90 00	- Other	25
III. STAINLESS STEEL		
7218	Stainless steel in ingots or other primary forms; semi-finished products of stainless steel:	
7218 10 00	- Ingots and other primary forms	5
	- Other:	
7218 91 00	-- Of rectangular (other than square) cross-section	5
7218 99 00	-- Other	5

HS Code	Description	Rate of Duty (%)
7219	Flat-rolled products of stainless steel, of a width of 600 mm or more:	
	- Not further worked than hot-rolled, in coils:	
7219 11 00	-- Of a thickness exceeding 10 mm	5
7219 12 00	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm	5
7219 13 00	-- Of a thickness of 3 mm or more but less than 4.75 mm	5
7219 14 00	-- Of a thickness of less than 3 mm	5
	- Not further worked than hot-rolled, not in coils:	
7219 21 00	-- Of a thickness exceeding 10 mm	5
7219 22 00	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm	5
7219 23 00	-- Of a thickness of 3 mm or more but less than 4.75 mm	5
7219 24 00	-- Of a thickness of less than 3 mm	5
	- Not further worked than cold-rolled (cold-reduced):	
7219 31 00	-- Of a thickness of 4.75 mm or more	5
7219 32 00	-- Of a thickness of 3 mm or more but less than 4.75 mm	5
7219 33 00	-- Of a thickness exceeding 1 mm but less than 3 mm	5
7219 34 00	-- Of a thickness of 0.5 mm or more but not exceeding 1 mm	5
7219 35 00	-- Of a thickness of less than 0.5 mm	5
7219 90 00	- Other	5
7220	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	5
7220 12 00	-- Of a thickness of less than 4.75 mm	5
7220 20 00	- Not further worked than cold-rolled (cold-reduced)	5
7220 90 00	- Other	5
7221 00 00	Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel	5
7222	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	5
7222 19 00	-- Other	5
7222 20 00	- Bars and rods, not further worked than cold-formed or cold-finished	5
7222 30 00	- Other bars and rods	5
7222 40 00	- Angles, shapes and sections	5
7223 00 00	Wire of stainless steel	5
IV. OTHER ALLOY STEEL; HOLLOW DRILL BARS AND RODS, OF ALLOY OR NON-ALLOY STEEL		
7224	Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel:	
7224 10 00	- Ingots and other primary forms	5
7224 90 00	- Other	5
7225	Flat-rolled products of other alloy steel, of a width of 600 mm or more:	
	- Of silicon-electrical steel:	
7225 11 00	-- Grain-oriented	5
7225 19 00	-- Other	5
7225 20 00	- Of high speed steel	5
7225 30 00	- Other, not further worked than hot-rolled, in coils	5
7225 40 00	- Other, not further worked than hot-rolled, not in coils	5
7225 50 00	- Other, not further worked than cold-rolled (cold-reduced)	5
	- Other:	
7225 91 00	-- Electrolytically plated or coated with zinc	5
7225 92 00	-- Otherwise plated or coated with zinc	5
7225 99 00	-- Other	5
7226	Flat-rolled products of other alloy steel, of a width of less than 600 mm:	
	- Of silicon-electrical steel:	
7226 11 00	-- Grain-oriented	5
7226 19 00	-- Other	5
7226 20 00	- Of high speed steel	5
	- Other:	
7226 91 00	-- Not further worked than hot-rolled	5
7226 92 00	-- Not further worked than cold-rolled (cold-reduced)	5
7226 93 00	-- Electrolytically plated or coated with zinc	5
7226 94 00	-- Otherwise plated or coated with zinc	5
7226 99 00	-- Other	5
7227	Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel:	
7227 10 00	- Of high speed steel	5
7227 20 00	- Of silico-manganese steel	25
7227 90 00	- Other	25

HS Code	Description	Rate of Duty (%)
7228	Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel:	
7228 10 00	- Bars and rods, of high speed steel	10
7228 20	- Bars and rods, of silico-manganese steel:	
7228 20 10	- - - Spring steel (SUP - 9 and equivalent)	25
7228 20 90	- - - Other	10
7228 30	- Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded:	
7228 30 10	- - - Nickel chromium "molybdenum" steel (in accordance with AISI 8620 and equivalent)	25
7228 30 90	- - - Other	10
7228 40 00	- Other bars rods, not further worked than forged	10
7228 50 00	- Other bars and rods, not further worked than cold-formed or cold-finished	10
7228 60 00	- Other bars and rods	10
7228 70 00	- Angles, shapes and sections	20
7228 80 00	- Hollow drill bars and rods	20
7229	Wire of other alloy steel:	
7229 10 00	- Of high speed steel	20
7229 20 00	- Of silico-manganese steel	20
7229 90 00	- Other	20

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.

HS Code	Description	Rate of Duty (%)
7301	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	25
7301 20 00	- Angles, shapes and sections	25
7302	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	20
7302 30 00	- Switch blades, crossing frogs, other crossing pieces	20
7302 40 00	- Fish-plates and sole plates	20
7302 90 00	- Other	20
7303 00 00	Tubes, pipes and hollow profiles, of cast iron	25
7304	Tubes, pipes and hollow profiles, seamless of iron (other than cast iron) or steel:	
7304 10 00	- Line pipe of a kind used for oil or gas pipelines	25
	- Casing, tubing and drill pipe, of a kind used in drilling for oil or gas:	
7304 21 00	-- Drill pipe	25
7304 29 00	-- Other	25
	- Other, of circular cross-section, of iron or non-alloy steel:	
7304 31 00	-- Cold-drawn or cold-rolled (cold-reduced)	25
7304 39 00	-- Other	25
	- 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)	25
7304 59 00	-- Other	25
7304 90 00	- Other	25
7305	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	25
7305 12 00	-- Other, longitudinally welded	25
7305 19 00	-- Other	25
7305 20 00	- Casing of a kind used in drilling for oil or gas	25
	- Other, welded:	
7305 31 00	-- Longitudinally welded	25
7305 39 00	-- Other	25
7305 90 00	- Other	25
7306	Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel:	
7306 10 00	- Line pipe of a kind used for oil or gas pipelines	25
7306 20 00	- Casing and tubing of a kind used in drilling for oil or gas	25
7306 30	- Other, welded, or circular cross-section, of iron or non-alloy steel:	
7306 30 10	--- Copper-coated mild steel tubes of a diameter not exceeding 6.5 mm	5
7306 30 90	--- Other	25
7306 40 00	- Other, welded, cross-section, of stainless steel	25
7306 50 00	- Other, welded, of circular cross-section, of other alloy steel	25
7306 60 00	- Other, welded, of non-cellular cross-section	25
7306 90 00	- Other	25
7307	Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel:	
	- Cast fittings:	
7307 11	-- Of non-malleable cast iron:	
7307 11 10	--- Conforming to NACE certification in accordance with MR-175	5
7307 11 90	--- Other	25
7307 19	-- Other:	
7307 19 10	--- Conforming to NACE certification in accordance with MR-175	5
7307 19 20	--- Semi-finished malleable iron pipe fittings	20
7307 19 90	--- Other	25

HS Code	Description	Rate of Duty (%)
	- Other, of stainless steel:	
7307 21 00	-- Flanges	20
7307 22 00	-- Threaded elbows, bends and sleeves	20
7307 23 00	-- Butt welding fittings	20
7307 29 00	-- Other	20
	- Other:	
7307 91 00	-- Flanges	25
7307 92 00	-- Threaded elbows, bends and sleeves	25
7307 93 00	-- Butt welding fittings	25
7307 99 00	-- Other	25
7308	Structures (excluding prefabricated buildings of heading 9406) And parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frame-works, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, sections, shapes, tubes and the like, prepared for use in structures, of iron or steel:	
7308 10 00	- Bridges and bridge sections	25
7308 20 00	- Towers and lattice masts	25
7308 30 00	- Doors, windows and their frames and thresholds for doors	25
7308 40 00	- Equipment for scaffolding, shuttering, propping or pitpropping	25
7308 90 00	- Other	25
7309 00 00	Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	25
7310	Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment:	
7310 10 00	- Of a capacity of 50 litres or more	25
	- Of a capacity of less than 50 litres:	
7310 21 00	-- Cans which are to be closed by soldering or crimping	25
7310 29 00	-- Other	25
7311 00 00	Containers for compressed or liquefied gas, of iron or steel	25
7312	Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated:	
7312 10	- Stranded wire, ropes and cables:	
7312 10 10	--- Wire	25
7312 10 20	--- Rope	25
7312 10 90	--- Other	25
7312 90	- Other:	
7312 90 10	--- Steel cord (2 + 2 x 0.28 mm) brass plated steel cord (3 x 0.2 + 6 x 0.35, 3 x 0.2 + 6 x 0.35) of a kind used in manufacture of tyres	5
7312 90 90	--- Other	25
7313 00 00	Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel	25
7314	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	25
7314 13 00	-- Other endless bands for machinery	20
7314 14 00	-- Other woven cloth, of stainless steel	25
7314 19	-- Other:	
7314 19 10	--- Steel cord fabric of kind used in the manufacture of tyres	5
7314 19 90	--- Other	25
7314 20 00	- Grill, netting and fencing, welded at the inter-section, of wire with a maximum cross-sectional dimension of 3 mm or more and having a mesh size of 100 mm ² or more	25
	- Other grill, netting and fencing, welded at the intersection:	
7314 31 00	-- Plated or coated with zinc	25
7314 39 00	-- Other	25
	- Other cloth, grill, netting and fencing:	
7314 41 00	-- Plated or coated with zinc	25
7314 42 00	-- Coated with plastics	25
7314 49 00	-- Other	25
7314 50 00	- Expanded metal	25
7315	Chain and parts thereof, of iron or steel:	
	- Articulated link chain and parts thereof:	
7315 11 00	-- Roller chain	25
7315 12 00	-- Other chain	25
7315 19 00	-- Parts	25
7315 20 00	- Skid chain	25

HS Code	Description	Rate of Duty (%)
7315 81 00	- Other chain: -- Stud-link	25
7315 82 00	-- Other, welded link	25
7315 89 00	-- Other	25
7315 90 00	- Other parts	25
7316 00 00	Anchor, grapnels and parts thereof, of iron or steel	25
7317 00	Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading 8305) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper:	
7317 00 10	--- Nails	25
7317 00 20	--- Tacks	25
7317 00 30	--- Drawing pins	25
7317 00 90	--- Other	25
7318	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	25
7318 12 00	-- Other wood screws	25
7318 13 00	-- Screw hooks and screw rings	25
7318 14 00	-- Self-tapping screws	25
7318 15	-- Other screws and bolts, whether or not with their nuts or washers:	
7318 15 10	--- High tensile (DIN Grade 8.8, ASTM A 325 or ASTM A 193 B7)	10
7318 15 90	--- Other	25
7318 16	-- Nuts:	
7318 16 10	--- High tensile (DIN Grade 8.8, ASTM A 325 or ASTM A 193 B7)	10
7318 16 90	--- Other	25
7318 19 00	-- Other	25
	- Non-threaded articles:	
7318 21	-- Spring washers and other lock washers:	
7318 21 10	--- High tensile (DIN Grade 8.8, ASTM A 325 or ASTM A 193 B7)	10
7318 21 90	--- Other	25
7318 22 00	-- Other washers	25
7318 23 00	-- Rivets	25
7318 24 00	-- Cotters and cotter-pins	25
7318 29 00	-- Other	25
7319	Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stilettes 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 10 00	- Sewing, darning or embroidery needles	10
7319 20 00	- Safety pins	25
7319 30 00	- Other pins	25
7319 90 00	- Other	25
7320	Springs and leaves for springs, of iron or steel:	
7320 10 00	- Leaf-springs and leaves therefor	25
7320 20 00	- Helical springs	25
7320 90	- Other:	
7320 90 10	--- Of a kind solely or principally used in manufacture of video cassettes	20
7320 90 90	--- Other	25
7321	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	-- For gas fuel or for both gas and other fuels:	
7321 11 10	--- Cooking ranges	25
7321 11 90	--- Other	25
7321 12 00	-- For liquid fuel	25
7321 13 00	-- For solid fuel	25
	- Other appliances:	
7321 81 00	-- For gas fuel or for both gas and other fuels	25
7321 82 00	-- For liquid fuel	25
7321 83 00	-- For solid fuel	25
7321 90 00	- Parts	25
7322	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	25
7322 19 00	-- Other	25
7322 90	- Other	
7322 90 10	--- Air heaters and hot air distributors	25
7322 90 90	--- Other	25

HS Code	Description	Rate of Duty (%)
7323	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	25
	- Other:	
7323 91 00	-- Of cast iron, not enamelled	25
7323 92 00	-- Of cast iron, enamelled	25
7323 93 00	-- Of stainless steel	25
7323 94 00	-- Of iron (iron than cast iron) or steel, enamelled	25
7323 99 00	-- Other	25
7324	Sanitary ware and parts thereof, of iron or steel:	
7324 10	- Sinks and wash basins, of stainless steel:	
7324 10 10	--- Sinks	25
7324 10 20	--- Wash basins	25
	- Baths:	
7324 21 00	-- Of cast iron, whether or not enamelled	25
7324 29 00	-- Other	25
7324 90 00	- Other, including parts	25
7325	Other cast articles of iron or steel:	
7325 10 00	- Of non-malleable cast iron	25
	- Other:	
7325 91 00	-- Grinding balls and similar articles for mills	25
7325 99 00	-- Other	25
7326	Other articles of iron or steel:	
	- Forged or stamped, but not further worked:	
7326 11 00	-- Grinding balls and similar articles for mills	20
7326 19	-- Other:	
7326 19 10	--- Forgings of crank shafts	10
7326 19 90	--- Other	20
7326 20 00	- Articles of iron or steel wire	25
7326 90	- Other:	
7326 90 10	--- X-ray film hangers	20
7326 90 20	--- Steel balls not exceeding 1 mm diameter	10
7326 90 30	--- Shoe lasts	10
7326 90 90	--- Other	25

CHAPTER 74 COPPER AND ARTICLES THEREOF

NOTE

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

a) **Refined copper:**

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

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

TABLE - Other elements

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

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

b) **Copper alloys:**

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

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

c) **Master alloys:**

Alloys containing with other elements more than 10% by weight of copper, not usefully malleable and commonly used as an additive in the manufacture of other alloys or as de-oxidants, de-sulphurizing agents or for similar uses in the metallurgy of non-ferrous metals. However, copper phosphide (phosphor copper) containing more than 15% by weight of phosphorus falls in heading 2848.

d) **Bars and rods:**

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

Wire-bars and billets with their ends tapered or otherwise worked simply to facilitate their entry into machines for converting them into, for example, drawing stock (wire-rod) or tubes, are however to be taken to be unwrought copper of heading 7403.

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 7414, 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 7403), 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 7409 and 7410 apply, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, checkers, 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 base alloys (nickel-silvers)); and
- any tin content by weight is less than 3% (see copper-tin base 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 base alloys (brasses)).

d) Copper-nickel base alloys:

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

HS Code	Description	Rate of Duty (%)
7401	Copper mattes; cement copper (precipitated copper):	
7401 10 00	- Copper mattes	5
7401 20 00	- Cement copper (precipitated copper)	5
7402 00 00	Unrefined copper; copper anodes for electrolytic refining	5
7403	Refined copper and copper alloys, unwrought:	
	- Refined copper:	
7403 11 00	-- Cathodes and sections of cathodes	5
7403 12 00	-- Wire-bars	5
7403 13 00	-- Billets	5
7403 19 00	-- Other	5
	- Copper alloys:	
7403 21 00	-- Copper-zinc base alloys (brass)	5
7403 22 00	-- Copper-tin base alloys (bronze)	5
7403 23 00	-- Copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	5
7403 29 00	-- Other copper alloys (other than master alloys of heading 7405)	5
7404 00 00	Copper waste and scrap	10
7405 00 00	Master alloys of copper	10
7406	Copper powders and flakes:	
7406 10 00	- Powders of non-lamellar structure	10
7406 20 00	- Powders of lamellar structure; flakes	10
7407	Copper bars, rods and profiles:	
7407 10	- Of refined copper:	
7407 10 10	--- Bars	10
7407 10 20	--- Rods	10
7407 10 30	--- Twisted copper bars	5
7407 10 90	--- Other	10
	- Of copper alloys:	
7407 21 00	-- Of copper-zinc base alloys (brass)	10
7407 22 00	-- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	10
7407 29 00	-- Other	10
7408	Copper wire:	
	- Of refined copper:	
7408 11 00	-- Of which the maximum cross-sectional dimension exceeds 6 mm	10
7408 19 00	-- Other	20
	- Of copper alloys:	
7408 21 00	-- Of copper-zinc base alloys (brass)	20
7408 22 00	-- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	10
7408 29 00	-- Other	10

HS Code	Description	Rate of Duty (%)
7409	Copper plates, sheets and strip, of a thickness exceeding 0.15 mm:	
	- Of refined copper:	
7409 11 00	- - In coils	20
7409 19 00	- - Other	20
	- Of copper-zinc base alloys (brass):	
7409 21 00	- - In coils	20
7409 29 00	- - Other	20
	- Of copper-tin base alloys (bronze):	
7409 31 00	- - In coils	10
7409 39 00	- - Other	10
7409 40 00	- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	20
7409 90 00	- Of other copper alloys	10
7410	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	20
7410 12 00	- - Of copper alloys	10
	- Backed:	
7410 21 00	- - Of refined copper	10
7410 22 00	- - Of copper alloys	10
7411	Copper tubes and pipes:	
7411 10 00	- Of refined copper	20
	- Of copper alloys:	
7411 21 00	- - Of copper-zinc base alloys (brass)	10
7411 22 00	- - Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	20
7411 29 00	- - Other	10
7412	Copper tube or pipe fittings (for example, couplings, elbows, sleeves):	
7412 10 00	- Of refined copper	20
7412 20 00	- Of copper alloys	20
7413 00 00	Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated	20
7414	Cloth (including endless bands), grill and netting, of copper wire; expanded metal, of copper:	
7414 20 00	- Cloth	25
7414 90 00	- Other	25
7415	Nails, tacks, drawing pins, staples (other than those of heading 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	25
	- Other articles, not threaded:	
7415 21 00	- - Washers (including spring washers)	25
7415 29 00	- - Other	25
	- Other threaded articles:	
7415 33 00	- - Screws; bolts and nuts	25
7415 39 00	- - Other	25
7416 00 00	Copper springs	25
7417 00 00	Cooking or heating apparatus of a kind used for domestic purposes, non-electric, and parts thereof, of copper	25
7418	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	25
7418 19 00	- - Other	25
7418 20 00	- Sanitary ware and parts thereof	25
7419	Other articles of copper:	
7419 10 00	- Chain and parts thereof	25
	- Other:	
7419 91 00	- - Cast, moulded, stamped or forged, but not further worked	25
7419 99 00	- - Other	25

CHAPTER 75
NICKEL AND ARTICLES THEREOF

NOTE

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

a) **Bars and rods:**

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

b) **Profiles:**

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

c) **Wire:**

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

d) **Plates, sheets, strip and foil:**

Flat-surfaced products (other than the unwrought products of heading 7502), 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 7506 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.

HS Code	Description	Rate of Duty (%)
7501	Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy:	
7501 10 00	- Nickel mattes	5
7501 20 00	- Nickel oxide sinters and other intermediate products of nickel metallurgy	5
7502	Unwrought nickel:	
7502 10 00	- Nickel, not alloyed	5
7502 20 00	- Nickel alloys	5
7503 00 00	Nickel waste and scrap	10
7504 00 00	Nickel powders and flakes	10
7505	Nickel bars, rods, profiles and wire:	
	- Bars, rods and profiles:	
7505 11 00	- - Of nickel, not alloyed	10
7505 12 00	- - Of nickel alloys	10
	- Wire:	
7505 21 00	- - Of nickel, not alloyed	10
7505 22 00	- - Of nickel alloys	10
7506	Nickel plates, sheets, strip and foil:	
7506 10 00	- Of nickel, not alloyed	10
7506 20 00	- Of nickel alloys	10
7507	Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves):	
	- Tubes and pipes:	
7507 11 00	- - Of nickel, not alloyed	20
7507 12 00	- - Of nickel alloys	20
7507 20 00	- Tube or pipe fitting	20
7508	Other articles of nickel:	
7508 10 00	- Cloth, grill and netting, of nickel wire	20
7508 90	- Other:	
7508 90 10	- - - Rotary printing screens	10
7508 90 90	- - - Other	20

CHAPTER 76 ALUMINIUM AND ARTICLES THEREOF

NOTE

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

a) **Bars and rods:**

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

b) **Profiles:**

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

c) **Wire:**

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

d) **Plates, sheets, strip and foil:**

Flat-surfaced products (other than the unwrought products of heading 7601), 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 7606 and 7607 apply, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

e) **Tubes and pipes:**

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

SUBHEADING NOTES

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

a) **Aluminium, not alloyed:**

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

TABLE - Other elements

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

b) **Aluminium alloys:**

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

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

2. Notwithstanding the provisions of Chapter Note 1 c), for the purposes of subheading 7616 91 the term "wire" applies only to products, whether or not in coils, of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.

HS Code	Description	Rate of Duty (%)
7601	Unwrought aluminium:	
7601 10 00	- Aluminium, not alloyed	5
7601 20 00	- Aluminium alloys	5
7602 00 00	Aluminium waste or scrap	10
7603	Aluminium powders and flakes:	
7603 10 00	- Powders of non-lamellar structure	10
7603 20 00	- Powders of structure; flakes	10
7604	Aluminium bars, rods and profiles:	
7604 10	- Of aluminium, not alloyed:	
7604 10 10	--- Bars and rods	10
7604 10 90	--- Profiles	20
	- Of aluminium alloys:	
7604 21 00	-- Hollow profiles	20
7604 29	-- Other:	
7604 29 10	--- Bars and rods	10
7604 29 90	--- Profiles	20
7605	Aluminium wire:	
	- Of aluminium, not alloyed:	
7605 11 00	-- Of which the maximum cross-sectional dimension exceeds 7 mm	10
7605 19 00	-- Other	20
	- Of aluminium alloys:	
7605 21 00	-- Of which the maximum cross-sectional dimension exceeds 7 mm	10
7605 29 00	-- Other	20
7606	Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm:	
	- Rectangular (including square):	
7606 11 00	-- of aluminium, not alloyed	10
7606 12 00	-- Of aluminium alloys	10
	- Other:	
7606 91 00	-- Of aluminium, not alloyed	10
7606 92 00	-- Of aluminium alloys	10
7607	Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2 mm:	
	- Not backed:	
7607 11 00	-- Rolled but not further worked	20
7607 19 00	-- Other	20
7607 20 00	- Backed	20
7608	Aluminium tubes and pipes:	
7608 10 00	- Of aluminium, not alloyed	20
7608 20 00	- Of aluminium alloys	20
7609 00 00	Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves)	20
7610	Aluminium structures (excluding prefabricated buildings of heading 9406) 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	25
7610 90 00	- Other	25
7611 00 00	Aluminium reservoirs tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	25
7612	Aluminium casks, drums, cans, boxes and similar containers including rigid or collapsible tubular containers), for any material (other than compressed or liquefied gas), of a capacity not exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment:	
7612 10 00	- Collapsible tubular containers	25
7612 90 00	- Other	25
7613 00	Aluminium containers for compressed or liquefied gas:	
7613 00 10	--- Aerosol cans with valves and covers	25
7613 00 90	--- Other	25
7614	Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated:	
7614 10 00	- With steel core	25
7614 90 00	- Other	25

HS Code	Description	Rate of Duty (%)
7615	Table, kitchen or other household articles and parts thereof, of aluminium; pot scourers and scouring or polishing pads, gloves and the like, of aluminium; sanitary ware and parts thereof, of aluminium:	
	- 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	25
7615 19 00	- - Other	25
7615 20 00	- Sanitary ware and parts thereof	25
7616	Other articles of aluminium:	
7616 10 00	- Nails, tacks, staples (other than those of heading 8305), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles	25
	- Other:	
7616 91 00	- - Cloth, grill, netting and fencing, of aluminium wire	25
7616 99	- - Other:	
7616 99 10	- - - Castings and forgings	10
7616 99 20	- - - Aluminium slugs	20
7616 99 30	- - - Pencil ferrules	20
7616 99 90	- - - Other	25

CHAPTER 78 LEAD AND ARTICLES THEREOF

NOTE

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

a) **Bars and rods:**

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

b) **Profiles:**

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

c) **Wire:**

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

d) **Plates, sheets, strip and foil:**

Flat-surfaced products (other than the unwrought products of heading 7801), 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 7804 applies, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

e) **Tubes and pipes:**

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

SUBHEADING NOTE

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

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

TABLE - Other elements

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

HS Code	Description	Rate of Duty (%)
7801	Unwrought lead:	
7801 10 00	- Refined lead	5
	- Other:	
7801 91 00	-- Containing by weight antimony as the principal other element	5
7801 99 00	-- Other	5
7802 00 00	Lead waste and scrap	10
7803 00	Lead bars, rods, profiles and wire:	
7803 00 10	--- Wire	10
7803 00 90	--- Other	10
7804	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	20
7804 19 00	-- Other	20
7804 20 00	- Powders and flakes	20
7805 00 00	Lead tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)	25
7806 00 00	Other articles of lead	25

CHAPTER 79 ZINC AND ARTICLES THEREOF

NOTE

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

a) **Bars and rods:**

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

b) **Profiles:**

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

c) **Wire:**

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

d) **Plates, sheets, strip and foil:**

Flat-surfaced products (other than the unwrought products of heading 7901), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

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

Heading 7905 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.

HS Code	Description	Rate of Duty (%)
7901	Unwrought zinc:	
	- Zinc, not alloyed:	
7901 11 00	- - Containing by weight 99.99% or more of zinc	5
7901 12 00	- - Containing by weight less than 99.99% of zinc	5
7901 20 00	- Zinc alloys	5
7902 00 00	Zinc waste and scrap	5
7903	Zinc dust, powders and flakes:	
7903 10 00	- Zinc dust	5
7903 90 00	- Other	10

HS Code	Description	Rate of Duty (%)
7904 00	Zinc bars, rods, profiles and wire:	
7904 00 10	--- Wire	10
7904 00 90	--- Other	10
7905 00 00	Zinc plates, sheets, strip and foil	10
7906 00 00	Zinc tubes, pipes and tube or pipe fittings (for example couplings, elbows, sleeves):	20
7907 00	Other articles of zinc:	
7907 00 10	--- Zinc slugs for dry cell or dry battery containers	10
7907 00 20	--- Anodes	10
7907 00 90	--- Other	25

CHAPTER 80 TIN AND ARTICLES THEREOF

NOTE

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

a) **Bars and rods:**

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

b) **Profiles:**

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

c) **Wire:**

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

d) **Plates, sheets, strip and foil:**

Flat-surfaced products (other than the unwrought products of heading 8001), 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 8004 and 8005 apply, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

e) **Tubes and pipes:**

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

SUBHEADING NOTE

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

a) **Tin, not alloyed:**

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

TABLE - Other elements

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

b) **Tin alloys:**

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

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

HS Code	Description	Rate of Duty (%)
8001	Unwrought tin:	
8001 10 00	- Tin, not alloyed	5
8001 20 00	- Tin alloys	5
8002 00 00	Tin waste and scrap	10

HS Code	Description	Rate of Duty (%)
8003 00 00	Tin bars, rods, profiles and wire	10
8004 00 00	Tin plates, sheets and strip, of a thickness exceeding 0.2 mm	10
8005 00 00	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	10
8006 00 00	Tin tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)	20
8007 00 00	Other articles of tin	25

CHAPTER 81
OTHER BASE METALS; CERMETS; ARTICLES THEREOF

SUBHEADING NOTE

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

HS Code	Description	Rate of Duty (%)
8101	Tungsten (wolfram) and articles thereof, including waste and scrap:	
8101 10 00	- Powders	5
	- Other:	
8101 94 00	-- Unwrought tungsten, including bars and rods obtained simply by sintering	5
8101 95 00	-- Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	10
8101 96 00	-- Wire	10
8101 97 00	-- Waste and scrap	10
8101 99 00	-- Other	10
8102	Molybdenum and articles thereof, including waste and scrap:	
8102 10 00	- Powders	5
	- Other:	
8102 94 00	-- Unwrought molybdenum, including bars and rods obtained simply by sintering	5
8102 95 00	-- Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	10
8102 96 00	-- Wire	10
8102 97 00	-- Waste and scrap	10
8102 99 00	-- Other	20
8103	Tantalum and articles thereof, including waste and scrap:	
8103 20 00	- Unwrought tantalum, including bars and rods obtained simply by sintering; powders	5
8103 30 00	- Waste and scrap	10
8103 90 00	- Other	5
8104	Magnesium and articles thereof, including waste and scrap:	
	- Unwrought magnesium:	
8104 11 00	-- Containing at least 99.8% by weight of magnesium	5
8104 19 00	-- Other	5
8104 20 00	- Waste and scrap	5
8104 30 00	- Rasplings, turnings and granules, graded according to size; powders	10
8104 90 00	- Other	10
8105	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	5
8105 30 00	- Waste and scrap	5
8105 90 00	- Other	5
8106 00 00	Bismuth and articles thereof, including waste and scrap	5
8107	Cadmium and articles thereof, including waste and scrap:	
8107 20 00	- Unwrought cadmium; powders	5
8107 30 00	- Waste and scrap	5
8107 90 00	- Other	5
8108	Titanium and articles thereof, including waste and scrap:	
8108 20 00	- Unwrought titanium; powders	5
8108 30 00	- Waste and scrap	5
8108 90 00	- Other	5
8109	Zirconium and articles thereof, including waste and scrap:	
8109 20 00	- Unwrought zirconium; powders	5
8109 30 00	- Waste and scrap	5
8109 90 00	- Other	5
8110	Antimony and articles thereof, including waste and scrap:	
8110 10 00	- Unwrought antimony; powders	5
8110 20 00	- Waste and scrap	5
8110 90 00	- Other	5
8111 00 00	Manganese and articles thereof, including waste and scrap	5
8112	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	5
8112 13 00	-- Waste and scrap	5
8112 19 00	-- Other	5

HS Code	Description	Rate of Duty (%)
8112 21 00	- Chromium: -- Unwrought; powders	5
8112 22 00	-- Waste and scrap	5
8112 29 00	-- Other	5
8112 30 00	- Germanium	5
8112 40 00	- Vanadium	5
	- Thallium:	
8112 51 00	-- Unwrought; powders	5
8112 52 00	-- Waste and scrap	5
8112 59 00	-- Other	5
	- Other:	
8112 92 00	-- Unwrought; waste and scrap; powders	5
8112 99 00	-- Other	5
8113 00 00	Cermets and articles thereof, including waste and scrap	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 8209, 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 8510.
3. Sets consisting of one or more knives of heading 8211 and at least an equal number of articles of heading 8215 are to be classified in heading 8215.

HS Code	Description	Rate of Duty (%)
8201	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	25
8201 20 00	- Forks	25
8201 30 00	- Mattocks, picks, hoes and rakes	25
8201 40 00	- Axes, bill hooks and similar hewing tools	25
8201 50 00	- Secateurs and similar one-handed pruners and shears (including poultry shears)	25
8201 60 00	- Hedge shears, two-handed pruning shears and similar two-handed shears	25
8201 90 00	- Other hand tools of a kind used in agriculture, horticulture or forestry	25
8202	Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades):	
8202 10 00	- Hand saws	10
8202 20 00	- Band saw blades	10
	- Circular saw blades (including slitting or slotting saw blades):	
8202 31 00	- - With working part of steel	10
8202 39 00	- - Other, including parts	10
8202 40 00	- Chain saw blades	10
	- Other saw blades:	
8202 91 00	- - Straight saw blades, for working metal	10
8202 99	- - Other:	
8202 99 10	- - - Gin saw blades	10
8202 99 90	- - - Other	10
8203	Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools:	
8203 10 00	- Files, rasps and similar tools	20
8203 20 00	- Pliers (including cutting pliers), pincers, tweezers and similar tools	20
8203 30 00	- Metal cutting shears and similar tools	20
8203 40 00	- Pipe-cutters, bolt croppers, perforating punches and similar tools	20
8204	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	10
8204 12 00	- - Adjustable	10
8204 20 00	- Interchangeable spanner sockets, with or without handles	10
8205	Hand tools (including glaziers' diamonds), not elsewhere specified or included; blow lamps; vices, clamps and the like, other than accessories for and parts of, machine-tools; anvils; portable forges; hand- or pedal-operated grinding wheels with frameworks:	
8205 10 00	- Drilling, threading or tapping tools	10
8205 20 00	- Hammers and sledge hammers	10
8205 30 00	- Planes, chisels, gauges and similar cutting tools for working wood	10
8205 40 00	- Screw drivers	10
	- Other hand tools (including glaziers' diamonds):	
8205 51 00	- - Household tools	10
8205 59 00	- - Other	10
8205 60 00	- Blow lamps	10
8205 70 00	- Vices, clamps and the like	10
8205 80 00	- Anvils; portable forges; hand- or pedal-operated grinding wheels with frameworks	10
8205 90 00	- Sets of articles of two or more of the foregoing subheadings	10

HS Code	Description	Rate of Duty (%)
8206 00 00	Tools of two or more of the headings 8202 to 8205, put up in sets for retail sale	10
8207	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	10
8207 19 00	- - Other, including parts	10
8207 20 00	- Dies for drawing or extruding metal	10
8207 30 00	- Tools for pressing, stamping or punching	10
8207 40 00	- Tools for trapping or threading	10
8207 50	- Tools for drilling, other than for rock drilling:	
8207 50 10	- - - Drills other than parallel or straight shank twist drills	20
8207 50 90	- - - Other	10
8207 60 00	- Tools for boring or broaching	10
8207 70 00	- Tools for milling	10
8207 80 00	- Tools for turning	10
8207 90 00	- Other interchangeable tools	10
8208	Knives and cutting blades, for machines or for mechanical appliances:	
8208 10 00	- For metal working	10
8208 20 00	- For wood working	10
8208 30 00	- For kitchen appliances or for machines used by the food industry	20
8208 40 00	- For agricultural, horticultural or forestry machines	20
8208 90 00	- Other	20
8209 00 00	Plates, sticks, tips and the like for tools, unmounted, of cermets	10
8210 00 00	Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink	10
8211	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 8208, and blades therefor:	
8211 10 00	- Sets of assorted articles	25
	- Other:	
8211 91 00	- - Table knives having fixed blades	25
8211 92 00	- - Other knives having fixed blades	25
8211 93 00	- - Knives having other than fixed blades	25
8211 94 00	- - Blades	25
8211 95 00	- - Handles of base metal	25
8212	Razors and razor blades(including razor blade blanks in strips):	
8212 10 00	- Razors	25
8212 20 00	- Safety razor blades, including razor blade blanks in strips	25
8212 90 00	- Other parts	25
8213 00 00	Scissors, tailors' shears and similar shears, and blades therefor	25
8214	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	25
8214 20 00	- Manicure or pedicure sets and instruments (including nail files)	25
8214 90 00	- Other	25
8215	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butcher-knives, sugar tongs and similar kitchen or tableware:	
8215 10 00	- Sets of assorted articles containing at least one article plated with precious metal	25
8215 20 00	- Other sets of assorted articles	25
	- Other:	
8215 91 00	- - Plated with precious metal	25
8215 99	- - Other:	
8215 99 10	- - - Spoons	25
8215 99 20	- - - Forks	25
8215 99 90	- - - Other	25

CHAPTER 83
MISCELLANEOUS ARTICLES OF BASE METAL

NOTES

- 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 7312, 7315, 7317, 7318 or 7320, 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.
- For the purposes of heading 8302, 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.

HS Code	Description	Rate of Duty (%)
8301	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	25
8301 20 00	- Locks of a kind used for motor vehicles	25
8301 30 00	- Locks of a kind used for furniture	25
8301 40 00	- Other locks	25
8301 50 00	- Clasps and frames with clasps, incorporating locks	25
8301 60 00	- Parts	25
8301 70 00	- Keys presented separately	25
8302	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	25
8302 20 00	- Castors	25
8302 30 00	- Other mountings, fittings and similar articles suitable for motor vehicles	25
	- Other mountings, fittings and similar articles:	
8302 41 00	- - Suitable for buildings	25
8302 42 00	- - Other, suitable for furniture	25
8302 49 00	- - Other	25
8302 50 00	- Hat-racks, hat-pegs, brackets and similar fixtures	25
8302 60 00	- Automatic door closers	25
8303 00 00	Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal	25
8304 00 00	Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading 9403	25
8305	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	25
8305 20 00	- Staples in strips	25
8305 90 00	- Other, including parts	25
8306	Bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal:	
8306 10 00	- Bells, gongs and the like	25
	- Statuettes and other ornaments:	
8306 21 00	- - Plated with precious metal	25
8306 29 00	- - Other	25
8306 30 00	- Photograph, picture or similar frames; mirrors	25
8307	Flexible tubing of base metal, with or without fittings:	
8307 10 00	- Of iron or steel	25
8307 90 00	- Of other base metal	25
8308	Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing, footwear, awnings, handbags, travel goods or other made up articles; tubular or bifurcated rivets, of base metal; beads and spangles, of base metal:	
8308 10	- Hooks, eyes and eyelets:	
8308 10 10	- - - Hooks	20
8308 10 20	- - - Eyes and eyelets	20
8308 20 00	- Tubular or bifurcated rivets	25
8308 90	- Other, including parts:	
8308 90 10	- - - Clasps	25
8308 90 20	- - - Buckles	25
8308 90 30	- - - Frames for handbags and purses	25
8308 90 90	- - - Other	25

HS Code	Description	Rate of Duty (%)
8309	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	25
8309 90 00	- Other	25
8310 00 00	Sign-plates, name plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 9405	25
8311	Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying:	
8311 10 00	- Coated electrodes of base metal, for electric arc-welding	25
8311 20 00	- Cored wired of base metal, for electric arc-welding	25
8311 30 00	- Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame	25
8311 90 00	- Other, including parts	25

**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 vulcanized rubber (heading 4010); or other articles of a kind used in machinery or mechanical or electrical appliances or for other technical uses, of vulcanized rubber other than hard rubber (heading 4016);
 - b) articles of leather or of composition leather (heading 4204) or of furskin (heading 4303), of a kind used in machinery or mechanical appliances or for other technical uses;
 - c) bobbins, spools, cops, cones, cores, reels or similar supports, of any material (for example, Chapter 39, 40, 44 or 48 or Section XV);
 - d) perforated cards for Jacquard or similar machines (for example, Chapter 39 or 48 or Section XV);
 - e) transmission or conveyor belts or belting, of textile material (heading 5910) or other articles of textile material for technical uses (heading 5911);
 - f) precious or semi-precious stones (natural, synthetic or reconstructed) of headings 7102 to 7104, or articles wholly of such stones of heading 7116, except unmounted worked sapphires and diamonds for styli (heading 8522);
 - 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 7304);
 - 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 8207 or brushes of a kind used as parts of machines (heading 9603); 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 6804 or 6909);
 - 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 9612 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 8484, 8544, 8545, 8546 or 8547) 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 8409, 8431, 8448, 8466, 8473, 8485, 8503, 8522, 8529, 8538 and 8548) 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 8479 or 8543) are to be classified with the machines of that kind or in heading 8409, 8431, 8448, 8466, 8473, 8503, 8522, 8529 or 8538 as appropriate. However, parts which are equally suitable for use principally with the goods of headings 8517 and 8525 to 8528 are to be classified in heading 8517;
 - c) all other parts are to be classified in heading 8409, 8431, 8448, 8466, 8473, 8503, 8522, 8529 or 8538 as appropriate or, failing that, in heading 8485 or 8548.
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 7017); machinery, appliances or other articles for technical uses or parts thereof, of glass (heading 7019 or 7020);
 - d) articles of heading 7321 or 7322 or similar articles of other base metals (Chapters 74 to 76 or 78 to 81);
 - e) electro-mechanical domestic appliances of heading 8509; digital cameras of heading 8525; or
 - f) hand-operated mechanical floor sweepers, not motorized (heading 9603).

2. Subject to the operation of Note 3 to Section XVI, a machine or appliance which answers to a description in one or more of the headings 8401 to 8424 and at the same time to a description in one or other of the headings 8425 to 8480 is to be classified under the appropriate heading of the former group and not the latter.

Heading 8419 does not, however, cover:

- a) germination plant, incubators or brooders (heading 8436);
- b) grain dampening machines (heading 8437);
- c) diffusing apparatus for sugar juice extraction (heading 8438);
- d) machinery for the heat-treatment of textile yarns, fabrics or made up textile articles (heading 8451); or
- e) machinery or plant, designed for mechanical operation, in which a change of temperature, even if necessary, is subsidiary.

Heading 8422 does not cover:

- a) sewing machines for closing bags or similar containers (heading 8452); or
- b) office machinery of heading 8472.

Heading 8424 does not cover:

ink-jet printing machines (heading 8443 or 8471).

3. A machine-tool for working any material which answers to a description in heading 8456 and at the same time to a description in heading 8457, 8458, 8459, 8460, 8461, 8464 or 8465 is to be classified in heading 8456.
4. Heading 8457 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 8471, the expression "automatic data processing machines" means:
- a) digital machines, capable of (1) storing the processing program or programs and at least the data immediately necessary for the execution of the program; (2) being freely programmed in accordance with the requirements of the user; (3) performing arithmetical computations specified by the user; and (4) executing, without human intervention, a processing program which requires them to modify their execution, by logical decision during the processing run;
 - b) analogue machines capable of simulating mathematical models and comprising at least: analogue elements, control elements and programming elements;
 - c) hybrid machines consisting of either a digital machine with analogue elements or an analogue machine with digital elements.
- B) Automatic data processing machines may be in the form of systems consisting of a variable number of separate units. Subject to paragraph E below, a unit is to be regarded as being a part of a complete system if it meets all of the following conditions:
- a) it is of a kind solely or principally used in an automatic data processing system;
 - b) it is connectable to the central processing unit either directly or through one or more other units; and
 - c) it is able to accept or deliver data in a form (codes or signals) which can be used by the system.
- C) Separately presented units of an automatic data processing machine are to be classified in heading 8471.
- D) Printers, keyboards, X-Y co-ordinate input devices and disk storage units which satisfy the conditions of paragraphs B b) and B c) above, are in all cases to be classified as units of heading 8471.
- E) Machines performing a specific function other than data processing and incorporating or working in conjunction with an automatic data processing machine are to be classified in the headings appropriate to their respective functions or, failing that, in residual headings.
6. Heading 8482 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 7326.
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 8479. Heading 8479 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 8470, the term "pocket-size" applies only to machines the dimensions of which do not exceed 170 mm x 100 mm x 45 mm.

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.

HS Code	Description	Rate of Duty (%)
8401	Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation:	
8401 10 00	- Nuclear reactors	5
8401 20 00	- Machinery and apparatus for isotopic separation, and parts thereof	5
8401 30 00	- Fuel elements (cartridges), non-irradiated	5
8401 40 00	- Parts of nuclear reactors	5

HS Code	Description	Rate of Duty (%)
8402	Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers:	
	- Steam or other vapour generating boilers:	
8402 11	-- Watertube boilers with a steam production exceeding 45 t per hour:	
8402 11 10	--- With a steam production exceeding 45 t but not exceeding 350 t per hour at a pressure of 80 kg/cm ²	25
8402 11 90	--- Other	5
8402 12 00	-- Watertube boilers with a steam production not exceeding 45 t per hour	25
8402 19	-- Other vapour generating boilers, including hybrid boilers:	
8402 19 10	--- Firetube boilers	25
8402 19 90	--- Other	10
8402 20 00	- Super-heated water boilers	25
8402 90 00	- Parts	20
8403	Central heating boilers other than those of heading 8402:	
8403 10 00	- Boilers	20
8403 90 00	- Parts	20
8404	Auxiliary plant for use with boilers of heading 8402 or 8403 (For example, economizers, super-heaters, soot removers, gas recoverers); condensers for steam or other vapour power units:	
8404 10 00	- Auxiliary plant for use with boilers of heading 8402 or 8403	20
8404 20 00	- Condensers for steam or other vapour power units	20
8404 90 00	- Parts	20
8405	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	5
8405 90 00	- Parts	20
8406	Steam turbines and other vapour turbines:	
8406 10 00	- Turbines for marine propulsion	10
	- Other turbines:	
8406 81 00	-- Of an output exceeding 40 MW	10
8406 82 00	-- Of an output not exceeding 40 MW	10
8406 90 00	- Parts	10
8407	Spark-ignition reciprocating or rotary internal combustion piston engines:	
8407 10 00	- Aircraft engines	5
	- Marine propulsion engines:	
8407 21 00	-- Outboard motors	5
8407 29 00	-- Other	5
	- 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	25
8407 32 00	-- Of a cylinder capacity exceeding 50 cc but not exceeding 250 cc	25
8407 33 00	-- Of a cylinder capacity exceeding 250 cc but not exceeding 1 000 cc	25
8407 34 00	-- Of a cylinder capacity exceeding 1 000 cc	25
8407 90 00	- Other engines	25
8408	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines):	
8408 10 00	- Marine propulsion engines	5
8408 20 00	- Engines of a kind used for the propulsion of vehicles of chapter 87	25
8408 90 00	- Other engines	25
8409	Parts suitable for use solely or principally with the engines of heading 8407 or 8408:	
8409 10 00	- For aircraft engines	5
	- Other:	
8409 91	-- suitable for use solely or principally with spark-ignition internal combustion piston engines:	
8409 91 10	--- Piston rings For the vehicles of chapter 87	25
8409 91 20	--- Cylinders For the vehicles of chapter 87	25
8409 91 30	--- Cylinder blocks For the vehicles of chapter 87	25
8409 91 40	--- Cylinder heads For the vehicles of chapter 87	25
8409 91 50	--- Cylinder liners For the vehicles of chapter 87	25
8409 91 60	--- Inlet or exhaust valves For the vehicles of chapter 87	25
8409 91 90	--- Other	25
8409 99	-- Other:	
8409 99 10	--- Piston rings of vehicles of Chapter 87	25
8409 99 20	--- Cylinders For the vehicles of chapter 87	25
8409 99 30	--- Cylinder blocks For the vehicles of chapter 87	25
8409 99 40	--- Cylinder heads For the vehicles of chapter 87	25
8409 99 50	--- Cylinder liners For the vehicles of chapter 87	25
8409 99 60	--- Inlet or exhaust valves For the vehicles of chapter 87	25
8409 99 90	--- Other	25
8410	Hydraulic turbines, water wheels, and regulators therefor:	
	- Hydraulic turbines and water wheels:	
8410 11 00	-- Of a power not exceeding 1 000 kW	5
8410 12 00	-- Of a power exceeding 1 000 kW but not exceeding 10 000 kW	5
8410 13 00	-- Of a power exceeding 10 000 kW	5
8410 90 00	- Parts, including regulators	5

HS Code	Description	Rate of Duty (%)
8411	Turbo-jets, turbo-propellers and other gas turbines:	
	- Turbo-jets:	
8411 11 00	-- Of a thrust not exceeding 25kN	10
8411 12 00	-- Of a thrust exceeding 25kN	10
	- Turbo-propellers:	
8411 21 00	-- Of a power not exceeding 1,100kW	10
8411 22 00	-- Of a power exceeding 1,100kW	10
	- Other gas turbines:	
8411 81 00	-- Of a power not exceeding 5 000 kW	10
8411 82 00	-- Of a power exceeding 5 000 kW	10
	- Parts:	
8411 91 00	-- Of turbo-jets or turbo-propellers	10
8411 99 00	-- Other	10
8412	Other engines and motors:	
8412 10 00	- Reaction engines other than turbo-jets	20
	- Hydraulic power engines and motors:	
8412 21 00	-- Linear acting (cylinders)	20
8412 29 00	-- Other	20
	- Pneumatic power engines and motors:	
8412 31 00	-- Linear acting (cylinders)	20
8412 39 00	-- Other	20
8412 80	- Other:	
8412 80 10	--- Wind engines (windmills)	5
8412 80 90	--- Other	20
8412 90 00	- Parts	20
8413	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	25
8413 19	-- Other:	
8413 19 10	--- Pumps for dispensing chemicals, fitted with sensors	5
8413 19 90	--- Other	25
8413 20 00	- Hand pumps, other than those of subheading 8413 11 or 8413 19	25
8413 30	- Fuel, lubricating or cooling medium pumps for internal combustion piston engines:	
8413 30 10	--- Diesel fuel injection pumps For the vehicles of chapter 87	25
8413 30 90	--- Other	25
8413 40 00	- Concrete pumps	20
8413 50 00	- Other reciprocating positive displacement pumps	25
8413 60 00	- Other rotary positive displacement pumps	25
8413 70 00	- Other centrifugal pumps	25
	- Other pumps; liquid elevators:	
8413 81	-- Pumps:	
8413 81 10	--- Gear pumps	5
8413 81 90	--- Other	25
8413 82 00	-- Liquid elevators	25
	- Parts:	
8413 91 00	-- Of pumps	25
8413 92 00	-- Of liquid elevators	25
8414	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	20
8414 20 00	- Hand or foot operated air pumps	20
8414 30	- Compressors of a kind used in refrigerating equipment:	
8414 30 10	--- Used with non-CFC gases	5
8414 30 90	--- Other	10
8414 40 00	- Air compressors mounted on a wheeled chassis for towing	20
	- Fans:	
8414 51	-- Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W:	
8414 51 10	--- Ceiling fans	25
8414 51 20	--- Pedestal fans	25
8414 51 30	--- Table fans	25
8414 51 40	--- Extractor fans	25
8414 51 90	--- Other	25
8414 59	-- Other:	
8414 59 10	--- Blowers	25
8414 59 90	--- Other	25
8414 60 00	- Hoods having a maximum horizontal side not exceeding 120 cm	25
8414 80 00	- Other	20
8414 90 00	- Parts	20

HS Code	Description	Rate of Duty (%)
8415	Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated:	
8415 10 00	- Window or wall types, self-contained or "split-system"	25
8415 20 00	- Of a kind used for persons, in motor vehicles (reversible heat pumps)	25
	- Other:	
8415 81 00	- - Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps)	25
8415 82 00	- - Other, incorporating a refrigerating unit	25
8415 83 00	- - Not incorporating a refrigerating unit	25
8415 90 00	- Parts	25
8416	Furnace burners for liquid fuel, for pulverised 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	5
8416 20 00	- Other furnace burners, including combination burners	5
8416 30 00	- Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances	5
8416 90 00	- Parts	5
8417	Industrial or laboratory furnaces and ovens, including incinerators, non-electric:	
8417 10	- Furnaces and ovens for the roasting, melting or other heat-treatment of ores, pyrites or of metals:	
8417 10 10	--- Kilns	25
8417 10 90	--- Other	5
8417 20 00	- Bakery ovens, including biscuit ovens	5
8417 80 00	- Other	5
8417 90 00	- Parts	5
8418	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 8415:	
8418 10 00	- Combined refrigerator-freezers, fitted with separate external doors	25
	- Refrigerators, household type:	
8418 21 00	- - Compression-type	25
8418 22 00	- - Absorption-type, electrical	25
8418 29 00	- - Other	25
8418 30 00	- Freezers of the chest type, not exceeding 800 litres capacity	25
8418 40 00	- Freezers of the upright type, not exceeding 900 litres capacity	25
8418 50 00	- Other refrigerating or freezing chests, cabinets, display counters, show-cases and similar refrigerating or freezing furniture	25
	- Other refrigerating or freezing equipment; heat pumps:	
8418 61	- - Compression type units whose condensers are heat exchangers:	
8418 61 10	--- Milk chillers of a capacity exceeding 3 000 litres	20
8418 61 90	--- Other	25
8418 69 00	- - Other	25
	- Parts:	
8418 91 00	- - Furniture designed to receive refrigerating or freezing equipment	25
8418 99	- - Other:	
8418 99 10	--- Evaporators	20
8418 99 20	--- Condensers	20
8418 99 90	--- Other	20
8419	Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 8514), 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	25
8419 19 00	- - Other	25
8419 20 00	- Medical, surgical or laboratory sterilizers	5
	- Dryers:	
8419 31 00	- - For agricultural products	5
8419 32 00	- - For wood, paper pulp, paper or paperboard	5
8419 39 00	- - Other	5
8419 40 00	- Distilling or rectifying plant	20
8419 50 00	- Heat exchange units	25
8419 60 00	- Machinery for liquifying air or other gases	5
	- Other machinery, plant and equipment:	
8419 81 00	- - For making hot drinks or for cooking or heating food	25
8419 89 00	- - Other	25
8419 90 00	- Parts	25
8420	Calendering or other rolling machines, other than for metals or glass, and cylinders therefor:	
8420 10 00	- Calendering or other rolling machines	5
	- Parts:	
8420 91 00	- - Cylinders	5
8420 99 00	- - Other	5

HS Code	Description	Rate of Duty (%)
8421	Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases:	
	- Centrifuges, including centrifugal dryers:	
8421 11 00	-- Cream separators	5
8421 12 00	-- Clothes-dryers	20
8421 19 00	-- Other	5
	- Filtering or purifying machinery and apparatus for liquids:	
8421 21 00	-- For filtering or purifying water	25
8421 22 00	-- For filtering or purifying beverages other than water	20
8421 23 00	-- Oil or petrol-filters for internal combustion engines	25
8421 29 00	-- Other	25
	- Filtering or purifying machinery and apparatus for gases:	
8421 31 00	-- Intake air filters for internal combustion engines	25
8421 39	-- Other:	
8421 39 10	--- Filter driers with non-CFC refrigerant	5
8421 39 20	--- Filter driers with CFC refrigerant	10
8421 39 30	--- Mist eliminators	5
8421 39 90	--- Other	25
	- Parts:	
8421 91 00	-- Of centrifuges, including centrifugal dryers	20
8421 99 00	-- Other	20
8422	Dish washing machines; machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; other packing or wrapping machinery (including heat-shrink wrapping machinery); machinery for aerating beverages:	
	- Dish washing machines:	
8422 11 00	-- Of the household type	25
8422 19 00	-- Other	25
8422 20 00	- Machinery for cleaning or drying bottles or other containers	25
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	5
8422 40 00	- Other packing or wrapping machinery (including heat-shrink wrapping machinery)	10
8422 90 00	- Parts	10
8423	Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds:	
8423 10 00	- Personal weighing machines, including baby scales; household scales	25
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 30 kg	20
8423 82 00	-- Having a maximum weighing capacity exceeding 30 kg but not exceeding 5 000 kg	10
8423 89 00	-- Other	20
8423 90 00	- Weighing machine weights of all kinds; parts of weighing machinery	20
8424	Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines:	
8424 10 00	- Fire extinguishers, whether or not charged	20
8424 20 00	- Spray guns and similar appliances	20
8424 30 00	- Steam or sand blasting machines and similar jet projecting machines	20
	- Other appliances:	
8424 81 00	-- Agricultural or horticultural	20
8424 89 00	-- Other	20
8424 90 00	- Parts	20
8425	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	10
8425 19 00	-- Other	10
8425 20 00	- Pit-head winding gear; winches specially designed for use underground	10
	- Other winches; capstans:	
8425 31 00	-- Powered by electric motor	10
8425 39 00	-- Other	10
	- Jacks; hoists of a kind used for raising vehicles:	
8425 41 00	-- Built-in jacking systems of a type used in garages	10
8425 42 00	-- Other jacks and hoists, hydraulic	10
8425 49 00	-- Other	10
8426	Ships' derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane:	
	- Overhead travelling cranes, transporter cranes, gantry cranes, bridge cranes, mobile lifting frames and straddle carriers:	
8426 11	-- Overhead travelling cranes on fixed support:	
8426 11 10	--- Of a lifting capacity not exceeding 400 tonnes	20
8426 11 90	--- Other	5

HS Code	Description	Rate of Duty (%)
8426 12	-- Mobile lifting frames on tyres and straddle carriers:	
8426 12 10	--- Not exceeding 20 tonnes	20
8426 12 90	--- Other	5
8426 19	-- Other:	
8426 19 10	--- Not exceeding 400 tonnes	20
8426 19 90	--- Other	5
8426 20 00	- Tower cranes	20
8426 30 00	- Portal or pedestal jib cranes	20
	- Other machinery, self-propelled:	
8426 41 00	-- On tyres	10
8426 49 00	-- Other	20
	- Other machinery:	
8426 91 00	-- Designed for mounting on road vehicles	20
8426 99 00	-- Other	20
8427	Fork-lift trucks; other works trucks fitted with lifting or handling equipment:	
8427 10 00	- Self-propelled trucks powered by an electric motor	10
8427 20	- Other self-propelled trucks:	
8427 20 10	--- Of a lifting capacity not exceeding 5 tons	25
8427 20 90	--- Other	10
8427 90 00	- Other trucks	25
8428	Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics):	
8428 10	- Lifts and skip hoists:	
8428 10 10	--- Lifts	20
8428 10 20	--- Skip hoists	20
8428 20 00	- Pneumatic elevators and conveyors	20
	- 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	20
8428 50 00	- Mine wagon pushers, locomotive or wagon traversers, wagon tippers and similar railway wagon handling equipment	5
8428 60 00	- Teleferics, chair-lifts, ski-draglines; traction mechanisms for funiculars	5
8428 90 00	- Other machinery	5
8429	Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers:	
	- Bulldozers and angledozers:	
8429 11 00	-- Track laying	10
8429 19 00	-- Other	10
8429 20 00	- Graders and levellers	10
8429 30 00	- Scrapers	10
8429 40 00	- Tamping machines and road rollers	10
	- Mechanical shovels, excavators and shovel loaders:	
8429 51 00	-- Front-end shovel loaders	10
8429 52 00	-- Machinery with a 360° revolving superstructure	10
8429 59 00	-- Other	10
8430	Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers:	
8430 10 00	- Pile-drivers and pile extractors	10
8430 20 00	- Snow-ploughs and snow-blowers	10
	- Coal or rock cutters and tunnelling machinery:	
8430 31 00	-- Self propelled	10
8430 39 00	-- Other	10
	- Other boring or sinking machinery:	
8430 41 00	-- Self-propelled	5
8430 49 00	-- Other	10
8430 50 00	- Other machinery, self-propelled	10
	- Other machinery, not self-propelled:	
8430 61 00	-- Tamping or compacting machinery	10
8430 69 00	-- Other	10
8431	Parts suitable for use solely or principally with the machinery of headings 8425 to 8430:	
8431 10 00	- Of machinery of heading 8425	10
8431 20 00	- Of machinery of heading 8427	10
	- Of machinery of heading 8428:	
8431 31 00	-- Of lifts, skip hoists or escalators	10
8431 39 00	-- Other	10
	- Of machinery of heading 8426, 8429 or 8430:	
8431 41 00	-- Buckets, shovels, grabs and grips	20
8431 42 00	-- Bulldozer or angledozer blades	20
8431 43 00	-- Parts for boring or sinking machinery of subheading 8430 41 or 8430 49	10
8431 49 00	-- Other	20

HS Code	Description	Rate of Duty (%)
8432	Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers:	
8432 10 00	- Ploughs	20
	- Harrows, scarifiers, cultivators, weeders and hoes:	
8432 21 00	- - Disc harrows	20
8432 29 00	- - Other	20
8432 30 00	- Seeders, planters and transplanters	20
8432 40 00	- Manure spreaders and fertiliser distributors	20
8432 80 00	- Other machinery	20
8432 90 00	- Parts	20
8433	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 8437:	
	- Mowers for lawns, parks or sports-grounds:	
8433 11 00	- - Powered, with the cutting device rotating in a horizontal plane	20
8433 19 00	- - Other	20
8433 20 00	- Other mowers, including cutters bars for tractor mounting	20
8433 30 00	- Other haymaking machinery	20
8433 40 00	- Straw or fodder balers, including pick-up balers	20
	- Other harvesting machinery; threshing machinery:	
8433 51 00	- - Combine harvesters-threshers	10
8433 52 00	- - Other threshing machinery	20
8433 53 00	- - Root or tuber harvesting machines	10
8433 59 00	- - Other	10
8433 60 00	- Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce:	10
8433 90 00	- Parts	10
8434	Milking machines and dairy machinery:	
8434 10 00	- Milking machines	5
8434 20 00	- Dairy machinery	5
8434 90 00	- Parts	5
8435	Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages:	
8435 10 00	- Machinery:	20
8435 90 00	- Parts	20
8436	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	10
	- Poultry-keeping machinery; poultry incubators and brooders:	
8436 21 00	- - Poultry incubators and brooders	10
8436 29 00	- - Other	10
8436 80 00	- Other machinery	10
	- Parts:	
8436 91 00	- - Of poultry-keeping machinery or poultry incubators and brooders	10
8436 99 00	- - Other	10
8437	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	5
8437 80 00	- Other machinery	5
8437 90 00	- Parts	5
8438	Machinery, not specified or included elsewhere in this Chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable fats or oils:	
8438 10 00	- Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products	5
8438 20 00	- Machinery for the manufacture of confectionery, cocoa or chocolate	5
8438 30 00	- Machinery for sugar manufacture	25
8438 40 00	- Brewery machinery	25
8438 50 00	- Machinery for the preparation of meat or poultry	5
8438 60 00	- Machinery for the preparation of fruits, nuts or vegetables	5
8438 80 00	- Other machinery	5
8438 90 00	- Parts	10
8439	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	5
8439 20 00	- Machinery for making paper or paperboard	5
8439 30 00	- Machinery for finishing paper or paperboard	5
	- Parts:	
8439 91 00	- - Of machinery for making pulp of fibrous cellulosic material	5
8439 99 00	- - Other	5

HS Code	Description	Rate of Duty (%)
8440	Book-binding machinery, including book-sewing machines:	
8440 10 00	- Machinery	5
8440 90 00	- Parts	5
8441	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds:	
8441 10 00	- Cutting machines	5
8441 20 00	- Machines for making bags, sacks or envelopes	20
8441 30 00	- Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding	20
8441 40 00	- Machines for moulding articles in paper pulp, paper or paperboard	5
8441 80 00	- Other machinery	20
8441 90 00	- Parts	20
8442	Machinery, apparatus and equipment (other than the machine-tools of headings 8456 to 8465), for type-founding or type-setting, for preparing or making printing blocks, plates, cylinders or other printing components; 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):	
8442 10 00	- Photo-type setting and composing machines	5
8442 20 00	- Machinery, apparatus and equipment for type-setting or composing by other processes, with or without founding device	5
8442 30 00	- Other machinery, apparatus and equipment	5
8442 40 00	- Parts of the foregoing machinery, apparatus or equipment	5
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)	5
8443	Printing machinery used for printing by means of the printing type, blocks, plates, cylinders and other printing components of heading 84 42; ink-jet printing machines, other than those of heading 84 71; machines for uses ancillary to printing:	
	- Offset printing machinery:	
8443 11 00	-- Reel-fed	5
8443 12 00	-- Sheet fed, office type (sheet size not exceeding 22 cm x 36 cm)	5
8443 19 00	-- Other	5
	- Letterpress printing machinery, excluding flexographic printing:	
8443 21 00	-- Reel fed	5
8443 29 00	-- Other	5
8443 30 00	- Flexographic printing machinery	5
8443 40 00	- Gravure printing machinery	5
	- Other printing machinery:	
8443 51 00	-- Ink-jet printing machines	5
8443 59 00	-- Other	5
8443 60 00	- Machines for uses ancillary to printing	5
8443 90 00	- Parts	5
8444 00 00	Machines for extruding, drawing, texturing or cutting man-made textile materials	5
8445	Machines for preparing textile fibres; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft-winding) machines and machines for preparing textile yarns for use on the machines of heading 8446 or 8447:	
	- Machines for preparing textile fibres:	
8445 11 00	-- Carding machines	5
8445 12 00	-- Combing machines	5
8445 13 00	-- Drawing or roving machines	5
8445 19 00	-- Other	10
8445 20 00	- Textile spinning machines	10
8445 30 00	- Textile doubling or twisting machines	5
8445 40	- Textile winding (including weft-winding) or reeling machines:	
8445 40 10	--- Weft winding machines	10
8445 40 90	--- Other	10
8445 90 00	- Other	10
8446	Weaving machines (looms):	
8446 10 00	- For weaving fabrics of a width not exceeding 30cm	20
	- For weaving fabrics of a width exceeding 30 cm, shuttle type:	
8446 21 00	-- Power looms	25
8446 29 00	-- Other	10
8446 30 00	- For weaving fabrics of a width exceeding 30 cm, shuttleless type	10
8447	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	5
8447 12 00	-- With cylinder diameter exceeding 165mm	5
8447 20 00	- Flat knitting machines; stitch-bonding machines	5
8447 90 00	- Other	5

HS Code	Description	Rate of Duty (%)
8448	Auxiliary machinery for use with machines of heading 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 8444, 8445, 8446 or 8447 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-frames, hosiery needles):	
8448 11 00	- Auxiliary machinery for machines of heading 8444, 8445, 8446 or 8447: -- Dobbies and Jacquards; card reducing, copying, punching or assembling machines for use therewith	5
8448 19 00	-- Other	5
8448 20 00	- Parts and accessories of machines of heading 8444 or of their auxiliary machinery	10
	- Parts and accessories of machines of heading 8445 or of their auxiliary machinery:	
8448 31	-- Card clothing:	
8448 31 10	--- Tops and flats	25
8448 31 90	--- Other	10
8448 32 00	-- Of machines for preparing textile fibres, other than card clothing	10
8448 33 00	-- Spindles, spindle flyers, spinning rings and ring travellers	20
8448 39 00	-- Other	10
	- Parts and accessories of weaving machines (looms) or of their auxiliary machinery:	
8448 41 00	-- Shuttles	10
8448 42	-- Reeds for looms, healds and heald-frames:	
8448 42 10	--- Reeds	25
8448 42 90	--- Other	10
8448 49 00	-- Other	10
	- Parts and accessories of machines of heading 8447 or of their auxiliary machinery:	
8448 51 00	-- Sinkers, needles and other articles used in forming stitches	5
8448 59 00	-- Other	5
8449 00 00	Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats	5
8450	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	25
8450 12 00	-- Other machines, with built-in centrifugal drier	25
8450 19 00	-- Other	25
8450 20 00	- Machines, each of a dry linen capacity exceeding 10 kg	25
8450 90 00	- Parts	25
8451	Machinery (other than machines of heading 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	5
8451 29 00	-- Other	5
8451 30 00	- Ironing machines and presses (including fusing presses)	5
8451 40	- Washing, bleaching or dyeing machines:	
8451 40 10	--- Washing machines	5
8451 40 20	--- Bleaching machines	5
8451 40 30	--- Dyeing machines	5
8451 50 00	- Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	5
8451 80	- Other machinery:	
8451 80 10	--- Coating or laminating machinery	5
8451 80 20	--- Pressing machinery	5
8451 80 30	--- Dressing and finishing machinery	5
8451 80 40	--- Mercerizing machinery	5
8451 80 90	--- Other	5
8451 90 00	- Parts	5
8452	Sewing machines, other than book-sewing machines of heading 8440; Furniture, bases and covers specially designed for sewing machines; sewing machine needles:	
8452 10	- Sewing machines of the household type:	
8452 10 10	--- C.K.D. or S.K.D.	10
8452 10 90	--- Other	20
	- Other sewing machines:	
8452 21 00	-- Automatic units	5
8452 29 00	-- Other	5
8452 30 00	- Sewing machine needles	5
8452 40 00	- Furniture, bases and covers for sewing machines and parts thereof	10
8452 90 00	- Other parts of sewing machines	10
8453	Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines:	
8453 10 00	- Machinery for preparing, tanning or working hides, skins or leather	5
8453 20 00	- Machinery for making or repairing footwear	5
8453 80 00	- Other machinery	5
8453 90 00	- Parts	5

HS Code	Description	Rate of Duty (%)
8454	Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries:	
8454 10 00	- Converters	5
8454 20 00	- Ingot moulds and ladles	5
8454 30 00	- Casting machines	5
8454 90 00	- Parts	5
8455	Metal-rolling mills and rolls therefor:	
8455 10 00	- Tube mills	5
	- Other rolling mills:	
8455 21 00	-- Hot or combination hot and cold	5
8455 22 00	-- Cold	5
8455 30	- Rolls for rolling mills:	
8455 30 10	--- Cast iron rolls of diameter not exceeding 91.44 cm (36")	20
8455 30 90	--- Other	10
8455 90 00	- Other parts	10
8456	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	- Operated by laser or other light or photon beam processes:	
8456 10 10	--- For use in the production of semiconductor wafers	5
8456 10 90	--- Other	5
8456 20 00	- Operated by ultrasonic processes	5
8456 30 00	- Operated by electro-discharge processes	5
	- Other:	
8456 91	-- For dry-etching patterns on semiconductor materials:	
8456 91 10	--- For dry-etching patterns on semiconductor materials	5
8456 91 20	--- Apparatus for stripping or cleaning semiconductor wafers	5
8456 91 90	--- Other	5
8456 99 00	-- Other	5
8457	Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal:	
8457 10 00	- Machining centres	5
8457 20 00	- Unit construction machines (single station)	5
8457 30 00	- Multi-station transfer machines	5
8458	Lathes (including turning centres) for removing metal:	
	- Horizontal lathes:	
8458 11 00	-- Numerically controlled	5
8458 19 00	-- Other	20
	- Other lathes:	
8458 91 00	-- Numerically controlled	5
8458 99 00	-- Other	20
8459	Machine-tools (including way-type unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes (including turning centres) of heading 8458:	
8459 10 00	- Way-type unit head machines	5
	- Other drilling machines:	
8459 21 00	-- Numerically controlled	5
8459 29	-- Other:	
8459 29 10	--- Drilling machines with a drilling capacity not exceeding 62 mm in cast iron and 50 mm in steel	20
8459 29 90	--- Other	5
	- Other boring-milling machines:	
8459 31 00	-- Numerically controlled	5
8459 39	-- Other:	
8459 39 10	--- Vertical duplicating boring-milling machines with a capacity not exceeding 25 mm in steel	20
8459 39 90	--- Other	5
8459 40	- Other boring machines:	
8459 40 10	--- Numerically controlled	5
8459 40 90	--- Other	5
	- Milling machines, knee-type:	
8459 51 00	-- Numerically controlled	5
8459 59	-- Other:	
8459 59 10	--- Horizontal, vertical or universal, with longitudinal traverser not exceeding 810 mm and a table size not exceeding 1 300 x 2 000 mm	20
8459 59 90	-- Other	5
	- Other milling machines:	
8459 61 00	-- Numerically controlled	5
8459 69	- Other:	
8459 69 10	--- Vertical turret (Bridgeport type) milling machines, with long travel 750 mm, vertical travel 400 mm and cross travel 300 mm	20
8459 69 20	--- Universal engraving machines, with a clamp area of 500 mm x 200 mm and a pantograph ratio from 1:1 to 1:50	20
8459 69 90	--- Other	5

HS Code	Description	Rate of Duty (%)
8459 70	- Other threading or tapping machines:	
8459 70 10	--- Numerically controlled	5
8459 70 90	--- Other	20
8460	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 8461:	
	- Flat-surface grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01mm:	
8460 11 00	-- Numerically controlled	5
8460 19 00	-- Other	5
	- Other grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01mm:	
8460 21 00	-- Numerically controlled	5
8460 29 00	-- Other	5
	- Sharpening (tool or cutter grinding) machines:	
8460 31 00	-- Numerically controlled	5
8460 39 00	-- Other	5
8460 40 00	- Honing or lapping machines	5
8460 90	- Other:	
8460 90 10	--- Bench-type grinding machines	20
8460 90 90	--- Other	5
8461	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	- Shaping or slotting machines:	
8461 20 10	--- Shaping machines, with a stroke not exceeding 45 cm	20
8461 20 90	--- Other	5
8461 30 00	- Broaching machines	5
8461 40 00	- Gear cutting, gear grinding or gear finishing machines	5
8461 50	- Sawing or cutting-off machines:	
8461 50 10	--- High speed hacksaw machines, with a cutting diameter not exceeding 17.5 cm or with blades of a length not exceeding 45 cm	20
8461 50 90	--- Other	5
8461 90 00	- Other	5
8462	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	- Forging or die-stamping machines (including presses) and hammers	
8462 10 10	--- Numerically controlled	5
8462 10 90	--- Other	20
	- Bending, folding, straightening or flattening machines (including presses):	
8462 21 00	-- Numerically controlled	5
8462 29 00	-- Other	5
	- Shearing machines (including presses), other than combined punching and shearing machines:	
8462 31 00	-- Numerically controlled	5
8462 39 00	-- Other	5
	- Punching or notching machines (including presses), including combined punching and shearing machines:	
8462 41 00	-- Numerically controlled	5
8462 49 00	-- Other	5
	- Other:	
8462 91	-- Hydraulic presses:	
8462 91 10	--- Of pressure not exceeding 60.963 tonnes	20
8462 91 90	--- Other	5
8462 99 00	-- Other	5
8463	Other machine-tools for working metal or cermets, without removing material:	
8463 10 00	- Draw-benches for bars, tubes profiles, wire or the like	5
8463 20 00	- Thread rolling machines	5
8463 30 00	- Machines for working wire	5
8463 90 00	- Other	5
8464	Machine-tools for working stone, ceramics, concrete, asbestos cement or like mineral materials or for cold working glass:	
8464 10 00	- Sawing machines	5
8464 20	- Grinding or polishing machines:	
8464 20 10	--- Grinding machines	5
8464 20 90	--- Polishing machines	5
8464 90 00	- Other	5
8465	Machine-tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials:	
8465 10 00	- Machines which can carry out different types of machining operations without tool change between such operations	5

HS Code	Description	Rate of Duty (%)
8465 91	- Other:	
8465 91 10	-- Sawing machines:	
8465 91 90	--- Hacksaw machines with blades of length not exceeding 45.7 cm	20
8465 92 00	--- Other	5
8465 93 00	-- Planing, milling or moulding (by cutting) machines	5
8465 94 00	-- Grinding, sanding or polishing machines	5
8465 95 00	-- Bending or assembling machines	5
8465 96 00	-- Drilling or morticing machines	5
8465 96 00	-- Splitting, slicing or paring machines	5
8465 99 00	-- Other	5
8466	Parts and accessories suitable for use solely or principally with the machines of headings 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	5
8466 20 00	- Work holders	5
8466 30 00	- Dividing heads and other special attachments for machine-tools	5
	- Other:	
8466 91 00	-- For machines of heading 8464	5
8466 92 00	-- For machines of heading 8465	5
8466 93 00	-- For machines of headings 8456 to 8461	5
8466 94 00	-- For machines of heading 8462 or 8463	5
8467	Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non-electric motor:	
	- Pneumatic:	
8467 11 00	-- Rotary type (including combined rotary percussion)	5
8467 19 00	-- Other	5
	- With self-contained electric motor :	
8467 21 00	-- Drills of all kinds	5
8467 22 00	-- Saws	5
8467 29 00	-- Other	5
	- Other tools:	
8467 81 00	-- Chain saws	5
8467 89 00	-- Other	5
	- Parts:	
8467 91 00	-- Of chain saws	5
8467 92 00	-- Of pneumatic tools	5
8467 99 00	-- Other	5
8468	Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of heading 8515; gas-operated surface tempering machines and appliances:	
8468 10 00	- Hand-held blow pipes	5
8468 20 00	- Other gas-operated machinery and apparatus	5
8468 80 00	- Other machinery and apparatus	5
8468 90 00	- Parts	5
8469	Typewriters other than printers of heading 8471; word-processing machines:	
	- Automatic typewriters and word-processing machines:	
8469 11 00	-- Word-processing machines	5
8469 12 00	-- Automatic typewriters	20
8469 20 00	- Other typewriters, electric	20
8469 30 00	- Other typewriters, non-electric	20
8470	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	10
	- Other electronic calculating machines:	
8470 21 00	-- Incorporating a printing device	20
8470 29 00	-- Other	20
8470 30 00	- Other calculating machines	20
8470 40 00	- Accounting machines	20
8470 50 00	- Cash registers	5
8470 90 00	- Other	20
8471	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 10 00	- Analogue or hybrid automatic data processing machines	5
8471 30	- Portable digital automatic data processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display:	
8471 30 10	--- Laptop computers, notebooks, whether or not incorporating multi media kit	5
8471 30 20	--- PCs (personal computers), whether or not incorporating multi media kits	5
8471 30 90	--- Other	5

HS Code	Description	Rate of Duty (%)
8471 41	- Other digital automatic data processing machines: -- Comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined:	
8471 41 10	--- Mainframe	5
8471 41 90	--- Other	5
8471 49	-- Other, presented in the form of systems:	
8471 49 10	--- PCs (Personal Computers), whether or not incorporating multi-media kits	5
8471 49 90	--- Other	5
8471 50 00	- Digital processing units other than those of subheading 8471 41 or 8471 49, whether or not containing in the same housing one or two of the following types of unit: storage units, input units, output units	5
8471 60	- Input or output units, whether or not containing storage units in the same housing:	
8471 60 10	--- Keyboards	5
8471 60 20	--- Mouse and other pointing devices	5
8471 60 30	--- Dot matrix printers	5
8471 60 40	--- Ink jet printers	5
8471 60 50	--- Laser printers	5
8471 60 60	--- Monochrome monitors	5
8471 60 70	--- Polychrome (colour) monitors	5
8471 60 80	--- Scanners	5
8471 60 90	--- Other	5
8471 70	- Storage units:	
8471 70 10	--- Floppy disk drives	5
8471 70 20	--- Hard disk drives	5
8471 70 30	--- Tape drives	5
8471 70 40	--- Optical disk drives, including CD-Rom drives and DVD drives	5
8471 70 50	--- Optical tape auto-loaders and libraries/jukeboxes	5
8471 70 90	--- Other	5
8471 80	- Other units of automatic data processing machines:	
8471 80 10	--- Networking equipment (for example, routers, LAN bridges, hubs excluding switches and repeaters)	5
8471 80 20	--- Synchronous-Network-Architecture (SNA) cluster controllers including remote control units	5
8471 80 30	--- Multi-station access units	5
8471 80 40	--- Optical fibre converters	5
8471 80 50	--- Fast Ethernet Adapters	5
8471 80 60	--- CD-ROM writers	5
8471 80 90	--- Other	5
8471 90	- Other:	
8471 90 10	--- Control units	5
8471 90 20	--- Multi media kits for PCs	5
8471 90 90	--- Other	5
8472	Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin-sorting machines, coin-counting or wrapping machines, pencil-sharpening machines, perforating or stapling machines):	
8472 10 00	- Duplicating machines	25
8472 20 00	- Addressing machines and address plate embossing machines	25
8472 30 00	- Machines for sorting or folding mail or for inserting mail in envelopes or bands, machines for opening, closing or sealing mail and machines for affixing or cancelling postage stamps	25
8472 90 00	- Other	20
8473	Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings 8469 to 8472:	
8473 10 00	- Parts and accessories of the machines of heading 8469	20
8473 21 00	-- Of the electronic calculating machines of subheading 8470 10, 8470 21 or 8470 29	20
8473 29 00	-- Other	5
8473 30	- Parts and accessories of the machines of heading 8471:	
8473 30 10	--- Casings (with power supply) for computers	5
8473 30 20	--- Toner cartridges and ink cartridges for computer printers, excluding refills	5
8473 30 30	--- Cleaning disks for computer drives	5
8473 30 90	--- Other	5
8473 40 00	- Parts and accessories of the machines of heading 8472	5
8473 50 00	- Parts and accessories equally suitable for use with machines of two or more of the headings 8469 to 8472	5
8474	Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form; machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand:	
8474 10	- Sorting, screening, separating or washing machines:	
8474 10 10	--- For the cement industry	25
8474 10 90	--- Other	20
8474 20	- Crushing or grinding machines:	
8474 20 10	--- For the cement industry	25
8474 20 90	--- Other	20

HS Code	Description	Rate of Duty (%)
8474 31	- Mixing or kneading machines:	
8474 31 10	-- Concrete or mortar mixers:	
8474 31 90	--- For the cement industry	25
8474 32	--- Other	20
8474 32	-- Machines for mixing mineral substances with bitumen:	
8474 32 10	--- Not the exceeding 150 t/h	25
8474 32 90	--- Other	20
8474 39 00	-- Other	20
8474 80	- Other machinery:	
8474 80 10	--- Hydraulic presses for the ceramic industry, of capacity exceeding 80 tons	5
8474 80 90	--- Other	20
8474 90 00	- Parts	20
8475	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	5
8475 21 00	- Machines for manufacturing or hot working glass or glassware:	
8475 21 00	-- Machines for making optical fibres and preforms thereof	5
8475 29 00	-- Other	5
8475 90 00	- Parts	5
8476	Automatic goods-vending machines (for example, postage stamp, cigarette, food or beverage machines), including money-changing machines:	
8476 21 00	- Automatic beverage-vending machines:	
8476 21 00	-- Incorporating heating or refrigerating devices	25
8476 29 00	-- Other	25
8476 81 00	- Other machines:	
8476 81 00	-- Incorporating heating or refrigerating devices	25
8476 89 00	-- Other	25
8476 90 00	- Parts	25
8477	Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this Chapter:	
8477 10 00	- Injection-moulding machines	5
8477 20 00	- Extruders	5
8477 30	- Blow moulding machines:	
8477 30 10	--- Of a capacity not exceeding 0.22 litres	5
8477 30 90	--- Other	10
8477 40	- Vacuum moulding machines and other thermoforming machines:	
8477 40 10	--- Of a capacity not exceeding 0.228 litres	5
8477 40 90	--- Other	5
8477 51 00	- Other machinery for moulding or otherwise forming:	
8477 51 00	-- For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes	5
8477 59 00	-- Other	5
8477 80 00	- Other machinery	10
8477 90 00	- Parts	10
8478	Machinery for preparing or making up tobacco, not specified or included elsewhere in this Chapter:	
8478 10 00	- Machinery	20
8478 90 00	- Parts	20
8479	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	20
8479 20 00	- Machinery for the extraction or preparation of animal or fixed vegetable fats or oils	20
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	10
8479 40 00	- Rope or cable making machines	10
8479 50 00	- Industrial robots, not elsewhere specified or included	10
8479 60 00	- Evaporative air coolers	10
8479 81 00	- Other machines and mechanical appliances:	
8479 81 00	-- For treating metal, including electric wire coil-winders:	10
8479 82	-- Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines:	
8479 82 10	--- Match-making machines	10
8479 82 20	--- Soap-making machines	10
8479 82 30	--- Oil refining machines	10
8479 82 90	--- Other	10
8479 89 00	-- Other	10
8479 90 00	- Parts	10
8480	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics:	
8480 10 00	- Moulding boxes for metal foundry	10
8480 20 00	- Mould bases	10
8480 30 00	- Moulding patterns	10
8480 41 00	- Moulds for metal or metal carbides:	
8480 41 00	-- Injection or compression types	10
8480 49 00	-- Other	10
8480 50 00	- Moulds for glass	10

HS Code	Description	Rate of Duty (%)
8480 60 00	- Moulds for mineral materials	10
8480 71 00	- Moulds for rubber or plastics:	10
8480 79 00	- - Injection or compression types	10
	- - Other	10
8481	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	25
8481 20 00	- Valves for oleohydraulic or pneumatic transmissions	25
8481 30 00	- Check (nonreturn) valves	25
8481 40 00	- Safety or relief valves	25
8481 80 00	- Other appliances	25
8481 90 00	- Parts	20
8482	Ball or roller bearings:	
8482 10 00	- Ball bearings	10
8482 20 00	- Tapered roller bearings, including cone and tapered roller assemblies	10
8482 30 00	- Spherical roller bearings	10
8482 40 00	- Needle roller bearings	10
8482 50 00	- Other cylindrical roller bearings	10
8482 80 00	- Other, including combined ball/ roller bearings	10
	- Parts:	
8482 91 00	- - Balls, needles and rollers	10
8482 99 00	- - Other	10
8483	Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints):	
8483 10	- Transmission shafts (including cam shafts and crank shafts) and cranks:	
8483 10 10	- - - For the vehicles of Chapter 87	25
8483 10 90	- - - Other	25
8483 20 00	- Bearing housings, incorporating ball or roller bearings	25
8483 30	- Bearing housings, not incorporating ball or roller bearings; plain shaft bearings:	
8483 30 10	- - - Plain shaft bearings (bushings)	25
8483 30 90	- - - Other	25
8483 40	- 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 the vehicles of chapter 87	25
8483 40 90	- - - Other	25
8483 50	- Flywheels and pulleys, including pulley blocks:	
8483 50 10	- - - Flywheels	25
8483 50 20	- - - Pulleys, including pulley blocks	25
8483 60	- Clutches and shaft couplings (including universal joints):	
8483 60 10	- - - Clutches	25
8483 60 90	- - - Other	25
8483 90 00	- Toothed wheels, chain sprockets and other transmission elements presented separately; parts	25
8484	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals:	
8484 10	- Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal:	
8484 10 10	- - - Spiral wound	10
8484 10 20	- - - For the vehicles of chapter 87	25
8484 10 90	- - - Other	25
8484 20	- Mechanical seals:	
8484 20 10	- - - Spirally wound	10
8484 20 90	- - - Other	25
8484 90 00	- Other	25
8485	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter:	
8485 10 00	- Ships' or boats' propellers and blades therefor	5
8485 90 00	- Other	25

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 and other electrically warmed articles worn on or about the person;
 - b) articles of glass of heading 7011; or
 - c) electrically heated furniture of Chapter 94.
2. Headings 8501 to 8504 do not apply to goods described in heading 8511, 8512, 8540, 8541 or 8542. However, metal tank mercury arc rectifiers remain classified in heading 8504.
3. Heading 8509 covers only the following electro-mechanical machines of the kind commonly used for domestic purposes:
 - a) vacuum cleaners, including dry and wet vacuum cleaners, 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 8414), centrifugal clothes-driers (heading 8421), dish washing machines (heading 8422), household washing machines (heading 8450), roller or other ironing machines (heading 8420 or 8451), sewing machines (heading 8452), electric scissors (heading 8467) or to electro-thermic appliances (heading 8516).
4. For the purposes of heading 8534 "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 8542.
5. For the purposes of headings 8541 and 8542:
 - A) "Diodes, transistors and similar semiconductor devices" are semiconductor devices the operation of which depends on variations in resistivity on the application of an electric field;
 - B) "Electronic integrated circuits and microassemblies" are:
 - a) monolithic integrated circuits in which the circuit elements (diodes, transistors, resistors, capacitors, interconnections, etc.) are created in the mass (essentially) and on the surface of a semiconductor material (doped silicon, for example) and are inseparably associated;
 - b) hybrid integrated circuits in which passive elements (resistors, capacitors, interconnections, etc.), obtained by thin- or thick-film technology, and active elements (diodes, transistors, monolithic integrated circuits, etc.), obtained by semiconductor technology, are combined to all intents and purposes indivisibly, on a single insulating substrate (glass, ceramic, etc.). These circuits may also include discrete components;
 - c) microassemblies of the moulded module, micromodule or similar types, consisting of discrete, active or both active and passive, components which are combined and interconnected.

For the classification of the articles defined in this Note, headings 8541 and 8542 shall take precedence over any other heading in the Nomenclature which might cover them by reference to, in particular, their function.
6. Records, tapes and other media of heading 8523 or 8524 remain classified in those headings when presented with the apparatus for which they are intended.
 This Note does not apply to such media when they are presented with articles other than the apparatus for which they are intended.
7. For the purposes of heading 8548, "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 NOTES

1. Subheadings 8519 92 and 8527 12 cover only cassette-players with built-in amplifier, without built-in loudspeaker, capable of operating without an external source of electric power and the dimensions of which do not exceed 170 mm x 100 mm x 45 mm.
2. For the purposes of subheading 8542 10, the term "smart cards" means cards which have embedded in them an electronic integrated circuit (microprocessor) of any type in the form of a chip and which may or may not have a magnetic stripe.

HS Code	Description	Rate of Duty (%)
8501	Electric motors and generators (excluding generating sets):	
8501 10 00	- Motors of an output not exceeding 37.5 W	5
8501 20 00	- Universal AC/DC motors of an output exceeding 37.5 W	5
	- Other DC motors; DC generators:	
8501 31 00	-- Of an output not exceeding 750 W	20
8501 32 00	-- Of an output exceeding 750 W but not exceeding 75 kW	20

HS Code	Description	Rate of Duty (%)
8501 33 00	-- Of an output exceeding 75 kW but not exceeding 375 kW	20
8501 34 00	-- Of an output exceeding 375 kW	20
8501 40	- Other AC motors, single phase:	
8501 40 10	--- Of an output not exceeding 375 kW (500 HP)	25
8501 40 90	--- Other	10
	- Other AC motors, multi-phase:	
8501 51 00	-- Of an output not exceeding 750 W	25
8501 52 00	-- Of an output exceeding 750 W but not exceeding 75 kW	25
8501 53	-- Of an output exceeding 75 kW:	
8501 53 10	--- Of an output exceeding 75 kW but not exceeding 375 kW (500 HP)	25
8501 53 20	--- Submersible motors of stainless steel	10
8501 53 30	--- Gear motors	10
8501 53 40	--- H.T. (high starting torque) motors with operating input voltage above 1 kV	10
8501 53 90	--- Other	10
	- AC generators (alternators):	
8501 61 00	-- Of an output not exceeding 75 kVA	20
8501 62 00	-- Of an output exceeding 75 kVA but not exceeding 375 kVA	20
8501 63 00	-- Of an output exceeding 375 kVA but not exceeding 750 kVA	20
8501 64 00	-- Of an output exceeding 750 kVA	10
8502	Electric generating sets and rotary converters:	
	- Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines):	
8502 11	-- Of an output not exceeding 75 kVA:	
8502 11 10	--- Of an output not exceeding 5 kVA	10
8502 11 90	--- Other	25
8502 12 00	-- Of an output exceeding 75 kVA but not exceeding 375 kVA	25
8502 13	-- Of an output exceeding 375 kVA:	
8502 13 10	--- Of an output exceeding 375 kVA but not exceeding 1 100 kVA	25
8502 13 90	--- Other	10
8502 20 00	- Generating sets with spark-ignition internal combustion piston engines	10
	- Other generating sets:	
8502 31 00	-- Wind-powered	5
8502 39 00	-- Other	10
8502 40 00	- Electric rotary converters	20
8503 00 00	Parts suitable for use solely or principally with the machines of heading 8501 or 8502	20
8504	Electrical transformers, static converters (for example, rectifiers) and inductors:	
8504 10 00	- Ballasts for discharge lamps or tubes	25
	- Liquid dielectric transformers:	
8504 21 00	-- Having a power handling capacity not exceeding 650 kVA	25
8504 22 00	-- Having a power handling capacity exceeding 650 kVA but not exceeding 10 000 kVA	25
8504 23 00	-- Having a power handling capacity exceeding 10 000 kVA	25
	- Other transformers:	
8504 31 00	-- Having a power handling capacity not exceeding 1 kVA	25
8504 32 00	-- Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA	25
8504 33 00	-- Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA	25
8504 34 00	-- Having a power handling capacity exceeding 500 kVA	25
8504 40	- Static converters:	
8504 40 10	--- Uninterrupted power supplies (UPS) of rated power handling capacity not exceeding 1.5 kVA	25
8504 40 90	--- Other	10
8504 50 00	- Other inductors	25
8504 90 00	- Parts	25
8505	Electro-magnets; permanent magnets and articles intended to become permanent magnets after magnetisation; electro-magnetic or permanent magnet chucks, clamps and similar holding devices; electro-magnetic couplings, clutches and brakes; electro-magnetic lifting heads:	
	- Permanent magnets and articles intended to become permanent magnets after magnetisation:	
8505 11 00	-- Of metal	5
8505 19 00	-- Other	10
8505 20 00	- Electro-magnetic couplings, clutches and brakes	10
8505 30 00	- Electro-magnetic lifting heads	10
8505 90 00	- Other, including parts	10
8506	Primary cells and primary batteries:	
8506 10 00	- Manganese dioxide	10
8506 30 00	- Mercuric oxide	10
8506 40 00	- Silver oxide	10
8506 50 00	- Lithium	10
8506 60 00	- Air-zinc	10
8506 80 00	- Other primary cells and primary batteries	10
8506 90	- Parts:	
8506 90 10	--- Brass caps for dry cells and dry batteries	5
8506 90 90	--- Other	10

HS Code	Description	Rate of Duty (%)
8507	Electric accumulators, including separators therefor, whether or not rectangular (including square):	
8507 10 00	- Lead-acid, of a kind used for starting piston engines	25
8507 20 00	- Other lead-acid accumulators	25
8507 30 00	- Nickel-cadmium	10
8507 40 00	- Nickel-iron	10
8507 80 00	- Other accumulators	10
8507 90 00	- Parts	10
8509	Electro-mechanical domestic appliances, with self-contained electric motor:	
8509 10 00	- Vacuum cleaners, including dry and wet vacuum cleaners	25
8509 20 00	- Floor polishers	25
8509 30 00	- Kitchen waste disposers	25
8509 40	- Food grinders and mixers; fruit or vegetable juice extractors:	
8509 40 10	--- Food grinders	25
8509 40 20	--- Food mixers	25
8509 40 30	--- Fruit or vegetable juice extractors	25
8509 80 00	- Other appliances	25
8509 90 00	- Parts	10
8510	Shavers, hair clippers and hair-removing appliances, with self-contained electric motor:	
8510 10 00	- Shavers	25
8510 20 00	- Hair clippers	25
8510 30 00	- Hair-removing appliances	25
8510 90 00	- Parts	10
8511	Electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (for example, ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cut-outs of a kind used in conjunction with such engines:	
8511 10 00	- Sparking plugs	10
8511 20 00	- Ignition magnetos; magneto-dynamos; magnetic flywheels	25
8511 30 00	- Distributors; ignition coils	25
8511 40	- Starter motors and dual purpose starter-generators:	
8511 40 10	--- Starter motors	25
8511 40 90	--- Other	25
8511 50 00	- Other generators	25
8511 80 00	- Other equipment	25
8511 90 00	- Parts	20
8512	Electrical lighting or signalling equipment (excluding articles of heading 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	25
8512 20	- Other lighting or visual signalling equipment:	
8512 20 10	--- Headlamps for motor vehicles	25
8512 20 90	--- Other	25
8512 30 00	- Sound signalling equipment	25
8512 40 00	- Windscreen wipers, defrosters and demisters	25
8512 90 00	- Parts	25
8513	Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 8512:	
8513 10	- Lamps:	
8513 10 10	--- Miners' safety lamps	5
8513 10 20	--- Other safety lamps; Morse signalling lamps; examination lamps	20
8513 10 30	--- Rechargeable emergency lamps	25
8513 10 40	--- Torches	25
8513 10 50	--- Hurricane lanterns	20
8513 10 90	--- Other	25
8513 90 00	- Parts	20
8514	Industrial or laboratory electric furnaces and ovens (including those functioning by induction or dielectric loss); other industrial or laboratory equipment for the heat treatment of materials by induction or dielectric loss:	
8514 10	- Resistance heated furnaces and ovens:	
8514 10 10	--- For the manufacture of semiconductor devices on semiconductor wafers	5
8514 10 90	--- Other	5
8514 20	- Furnaces and ovens functioning by induction or dielectric loss:	
8514 20 10	--- For the manufacture of semiconductor devices on semiconductor wafers	5
8514 20 90	--- Other	5
8514 30	- Other furnaces and ovens:	
8514 30 10	--- For the rapid heating of semiconductor wafers	5
8514 30 90	--- Other	5
8514 40 00	- Other equipment for the heat treatment of materials by induction or dielectric loss	5
8514 90	- Parts:	
8514 90 10	--- Of furnaces and ovens of subheadings 8514 10 10, 8514 20 10 and 8514 30 10	5
8514 90 90	--- Other	5

HS Code	Description	Rate of Duty (%)
8515	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 cermet:	
8515 11 00	- Brazing or soldering machines and apparatus: -- Soldering iron and guns	10
8515 19 00	-- Other	10
8515 21 00	- Machines and apparatus for resistance welding of metal: -- Fully or partly automatic	10
8515 29 00	-- Other	10
8515 31 00	- Machines and apparatus for arc (including plasma arc) welding of metals: -- Fully or partly automatic	10
8515 39 00	-- Other	10
8515 80 00	- Other machines and apparatus	10
8515 90 00	- Parts	10
8516	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 8545:	
8516 10 00	- Electric instantaneous or storage water heaters and immersion heaters - Electric space heating apparatus and electric soil heating apparatus:	25
8516 21 00	-- Storage heating radiators	25
8516 29 00	-- Other	25
8516 31 00	- Electro-thermic hair-dressing or hand-drying apparatus: -- Hair dryers	25
8516 32 00	-- Other hair-dressing apparatus	25
8516 33 00	-- Hand-drying apparatus	25
8516 40 00	- Electric smoothing irons	25
8516 50 00	- Microwave ovens	25
8516 60	- Other ovens; cookers, cooking plates, boiling rings, grillers and roasters:	
8516 60 10	--- Electric ovens	25
8516 60 20	--- Electric ranges	25
8516 60 30	--- Electric roasters/grillers	25
8516 60 90	--- Other	25
8516 71 00	- Other electro-thermic appliances: -- Coffee or tea makers	25
8516 72 00	-- Toasters	25
8516 79 00	-- Other	25
8516 80	- Electric heating resistors:	
8516 80 10	--- Electric heating element for refrigerators; power condensations heaters for motors	10
8516 80 90	--- Other	25
8516 90 00	- Parts	5
8517	Electrical apparatus for line telephony or line telegraphy, including line telephone sets with cordless handsets and telecommunication apparatus for carrier-current line systems or for digital line systems; videophones:	
8517 11 00	- Telephone sets; videophones: -- Line telephone sets with cordless handsets	25
8517 19 00	-- Other	25
8517 21 00	- Facsimile machines and teleprinters: -- Facsimile machines	10
8517 22 00	-- Teleprinters	10
8517 30 00	- Telephonic or telegraphic switching apparatus	25
8517 50 00	- Other apparatus, for carriers-current line systems or for digital line systems	25
8517 80	- Other apparatus:	
8517 80 10	--- Modems	5
8517 80 20	--- Concentrators	10
8517 80 30	--- Multiplexers having 2 Mb/s to 622 Mb/s stream	20
8517 80 40	--- Other multiplexers	10
8517 80 90	--- Other	25
8517 90 00	- Parts	10
8518	Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers; audio-frequency electric amplifiers; electric sound amplifier sets:	
8518 10	- Microphones and stands therefor:	
8518 10 10	--- Microphones having a frequency range of 300 Hz to 3.4 kHz, of a diameter not exceeding 10 mm and a height not exceeding 3 mm, for telecommunications	5
8518 10 90	--- Other	20
8518 21 00	- Loudspeakers, whether or not mounted in their enclosures: -- Single loudspeakers, mounted in their enclosure	25
8518 22 00	-- Multiple loudspeakers, mounted in the same enclosure	25

HS Code	Description	Rate of Duty (%)
8518 29	-- Other:	
8518 29 10	--- Loudspeakers, not mounted in their enclosures, having a frequency range of 300 Hz to 3.4 kHz, of a diameter not exceeding 50 mm, for telecommunications	5
8518 29 90	--- Other	20
8518 30 00	- Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers	20
8518 40 00	- Audio-frequency electric amplifiers	20
8518 50 00	- Electric sound amplifier sets	25
8518 90 00	- Parts	20
8519	Turntables (record-decks), record-players, cassette-players and other sound reproducing apparatus, not incorporating a sound recording device:	
8519 10 00	- Coin- or disc-operated record-players Other record-players:	20
8519 21 00	-- Without loudspeaker	20
8519 29 00	- - Other	20
	- Turntables (record-decks):	
8519 31 00	-- With automatic record changing mechanism	20
8519 39 00	-- Other	20
8519 40 00	- Transcribing machines	10
	- Other sound reproducing apparatus:	
8519 92 00	-- Pocket-size cassette players	20
8519 93 00	-- Other, cassette type	20
8519 99	-- Other:	
8519 99 10	--- Compact disc players	20
8519 99 90	--- Other	20
8520	Magnetic tape recorders and other sound recording apparatus, whether or not incorporating a sound reproducing device:	
8520 10 00	- Dictating machines not capable of operating without an external source of power	20
8520 20 00	- Telephone answering machines	20
	- Other magnetic tape recorders incorporating sound reproducing apparatus:	
8520 32 00	-- Digital audio type	20
8520 33 00	-- Other, cassette type	20
8520 39 00	-- Other	20
8520 90 00	- Other	20
8521	Video recording or reproducing apparatus, whether or not incorporating a video tuner:	
8521 10	- Magnetic tape-type:	
8521 10 10	--- Video cassette recorders (VCRs)	20
8521 10 20	--- Video cassette players (VCPs)	20
8521 10 90	--- Other	20
8521 90	- Other:	
8521 90 10	--- Laser video Disc Players	20
8521 90 90	--- Other	20
8522	Parts and accessories suitable for use solely or principally with the apparatus of headings 8519 to 8521:	
8522 10 00	- Pick-up cartridges	5
8522 90 00	- Other	5
8523	Prepared unrecorded media for sound recording or similar recording of other phenomena, other than products of Chapter 37:	
	- Magnetic tapes:	
8523 11 00	-- Of a width not exceeding 4 mm	25
8523 12 00	-- Of a width exceeding 4 mm but not exceeding 6.5 mm	25
8523 13 00	-- Of a width exceeding 6.5 mm	20
8523 20 00	- Magnetic discs	5
8523 30 00	- Cards incorporating a magnetic stripe	10
8523 90 00	- Other	10
8524	Records, tapes and other recorded media for sound or other similarly recorded phenomena, including matrices and masters for the production of records, but excluding products of Chapter 37:	
8524 10 00	- Gramophone records	25
	- Discs for laser reading systems:	
8524 31 00	-- For reproducing phenomena other than sound or image	5
8524 32 00	-- For reproducing sound only	25
8524 39 00	-- Other	25
8524 40 00	- Magnetic tapes for reproducing phenomena other than sound or image	20
	- Other magnetic tapes:	
8524 51 00	-- Of a width not exceeding 4 mm	25
8524 52 00	-- Of a width exceeding 4 mm but not exceeding 6.5 mm	25
8524 53 00	-- Of a width exceeding 6.5 mm	25
8524 60 00	- Cards incorporating a magnetic stripe	10
	- Other:	
8524 91 00	-- For reproducing phenomena other than sound or image	25

HS Code	Description	Rate of Duty (%)
8524 99	-- Other:	
8524 99 10	--- For reproducing representations of instructions, data, sound and image recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine	5
8524 99 90	--- Other	25
8525	Transmission apparatus for radio-telephony, radio-telegraphy, radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras; still image video cameras and other video camera recorders; digital cameras	
8525 10 00	- Transmission apparatus	25
8525 20	- Transmission apparatus incorporating reception apparatus	
8525 20 10	--- Cellular telephones ("mobile phones") complete with battery and battery charger	25
8525 20 20	--- Radio paging apparatus	20
8525 20 30	--- Modems	5
8525 20 90	--- Others	25
8525 30	- Television cameras:	
8525 30 10	--- Closed-circuit television cameras	20
8525 30 90	--- Other	20
8525 40 00	- Still image video cameras and other video camera recorders; digital cameras	20
8526	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus:	
8526 10 00	- Radar apparatus	10
	- Other:	
8526 91 00	-- Radio navigational aid apparatus	10
8526 92 00	-- Radio remote control apparatus	10
8527	Reception apparatus for radio-telephony, radio-telegraphy or 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, including apparatus capable of receiving also radio-telephony or radio-telegraphy:	
8527 12 00	- - Pocket-size radio cassette players	20
8527 13 00	- - Other apparatus combined with sound recording or reproducing apparatus	20
8527 19 00	- - Other	25
	- Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles, including apparatus capable of receiving also radio-telephony or radio-telegraphy:	
8527 21 00	- - Combined with sound recording or reproducing apparatus	25
8527 29 00	- - Other	25
	- Other radio-broadcast receivers, including apparatus capable of receiving also radio-telephony or radio-telegraphy:	
8527 31 00	- - Combined with sound recording or reproducing apparatus	20
8527 32 00	- - Not combined with sound recording or reproducing apparatus but combined with a clock	25
8527 39	- - Other:	
8527 39 10	--- Modems	5
8527 39 90	--- Other	25
8527 90 00	- Other apparatus	25
8528	Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus; video monitors and video projectors:	
	- Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus:	
8528 12	-- Colour:	
8528 12 10	--- Television sets	25
8528 12 20	--- Receivers of satellite broadcasts (Satellite dish receivers)	20
8528 12 90	--- Other	25
8528 13 00	-- Black and white or other monochrome	25
	- Video monitors:	
8528 21 00	-- Colour	25
8528 22 00	-- Black and white or other monochrome	25
8528 30 00	- Video projectors	25
8529	Parts suitable for use solely or principally with the apparatus of headings 8525 to 8528:	
8529 10 00	- Aerials and aerial reflectors of all kinds; parts suitable for use therewith	20
8529 90	- Other:	
8529 90 10	--- Remote controls	20
8529 90 90	--- Other	5
8530	Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading 8608):	
8530 10 00	- Equipment for railways or tramways	10
8530 80 00	- Other equipment	20
8530 90 00	- Parts	20
8531	Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading 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	10

HS Code	Description	Rate of Duty (%)
8531 90	- Parts:	
8531 90 10	--- Panic buttons	10
8531 90 20	--- Parts of apparatus of subheading 8531 20 00	5
8531 90 90	--- Other	10
8532	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)	25
	- Other fixed capacitors:	
8532 21 00	-- Tantalum	25
8532 22 00	-- Aluminium electrolytic	25
8532 23 00	-- Ceramic dielectric, single layer	25
8532 24 00	-- Ceramic dielectric, multilayer	25
8532 25 00	-- Dielectric of paper or plastics	25
8532 29 00	-- Other	25
8532 30 00	- Variable or adjustable (pre-set) capacitors	25
8532 90 00	- Parts	20
8533	Electrical resistors (including rheostats and potentiometers), other than heating resistors:	
8533 10 00	- Fixed carbon resistors, composition or film types	5
	- Other fixed resistors:	
8533 21 00	-- For a power handling capacity not exceeding 20 W	5
8533 29 00	-- Other	5
	- Wirewound variable resistors, including rheostats and potentiometers:	
8533 31 00	-- For a power handling capacity not exceeding 20 W	5
8533 39 00	-- Other	5
8533 40 00	- Other variable resistors, including rheostats and potentiometers	5
8533 90 00	- Parts	5
8534 00 00	Printed circuits	20
8535	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, junction boxes), for a voltage exceeding 1 000 volts:	
8535 10 00	- Fuses	25
	- Automatic circuit breakers:	
8535 21 00	-- For a voltage of less than 72.5 kV:	20
8535 29 00	-- Other	20
8535 30 00	- Isolating switches and make-and-break switches	10
8535 40 00	- Lightning arrestors, voltage limiters and surge suppressors	20
8535 90 00	- Other	10
8536	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, junction boxes), for a voltage not exceeding 1 000 volts:	
8536 10 00	- Fuses	20
	- Automatic circuit breakers:	
8536 20 10	--- Circuit breakers for a current exceeding 10 A	5
8536 20 20	--- Air circuit breakers, multi-phase	5
8536 20 90	--- Other	20
8536 30 00	- Other apparatus for protecting electrical circuits	20
	- Relays:	
8536 41 00	-- For a voltage not exceeding 60 V	10
8536 49 00	-- Other	20
	- Other switches:	
8536 50 10	--- Pressure switches	10
8536 50 90	--- Other	20
	- Lamp-holders, plugs and sockets:	
8536 61 00	-- Lamp-holders	25
8536 69 00	-- Other	25
	- Other apparatus:	
8536 90 10	--- Wafer probers	5
8536 90 30	--- Magnetic contactors; thermal protectors for motors	10
8536 90 90	--- Other	20
8537	Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 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 8517:	
8537 10 00	- For a voltage not exceeding 1 000 V	25
8537 20 00	- For a voltage exceeding 1 000 V	25
8538	Parts suitable for use solely or principally with the apparatus of heading 8535, 8536 or 8537:	
8538 10 00	- Boards, panels, consoles, desks, cabinets and other bases for the goods of heading 8537, not equipped with their apparatus	25
8538 90 00	- Other	20

HS Code	Description	Rate of Duty (%)
8539	Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps:	
8539 10 00	- Sealed beam lamp units - Other filament lamps, excluding ultra-violet or infra-red lamps:	25
8539 21	-- Tungsten halogen:	
8539 21 10	--- Lamps for motor vehicles	25
8539 21 90	--- Other	10
8539 22 00	-- Other, of a power not exceeding 200 W and for a voltage exceeding 100V	25
8539 29	-- Other:	
8539 29 10	--- For motor vehicles	25
8539 29 20	--- For flashlights	25
8539 29 90	--- Other	25
	- Discharge lamps, other than ultra-violet lamps:	
8539 31 00	-- Fluorescent, hot cathode	25
8539 32 00	-- Mercury or sodium vapour lamps; metal halide lamps	20
8539 39	-- Other:	
8539 39 10	--- Energy saving lamp	10
8539 39 90	--- Other	20
	- Ultra-violet or infra-red lamps; arc-lamps:	
8539 41 00	-- Arc-lamps	25
8539 49	-- Other:	
8539 49 10	--- Infra-red lamp	20
8539 49 20	--- Ultra-violet lamps	20
8539 90	- Parts:	
8539 90 10	--- Tungsten filaments for 6V, 12V and 24V motor vehicle lamps	10
8539 90 20	--- Leads and base caps, of a kind used in motor vehicle lamps	10
8539 90 90	--- Other	20
8540	Thermionic, cold cathode or photo-cathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode-ray tubes, television camera tubes):	
	- Cathode-ray television picture tubes, including video monitor cathode-ray tubes:	
8540 11 00	-- Colour	10
8540 12 00	-- Black and white or other monochrome	10
8540 20 00	- Television camera tubes; image converters and intensifiers; other photo-cathode tubes	10
8540 40 00	- Data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm	10
8540 50 00	- Data/graphic display tubes, black and white or other monochrome	10
8540 60 00	- Other cathode-ray tubes	10
	- Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons), excluding grid-controlled tubes:	
8540 71 00	-- Magnetrons	5
8540 72 00	-- Klystrons	5
8540 79 00	-- Other	5
	- Other valves and tubes:	
8540 81 00	-- Receiver or amplifier valves and tubes	10
8540 89 00	-- Other	10
	- Parts:	
8540 91 00	-- Of cathode-ray tubes	5
8540 99 00	-- Other	10
8541	Diodes, transistors and similar semi-conductor devices; photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes; mounted piezo-electric crystals:	
8541 10 00	- Diodes, other than photosensitive of light emitting diodes - Transistors, other than photosensitive transistors:	5
8541 21 00	-- With a dissipation rate of less than 1 W	5
8541 29 00	-- Other	5
8541 30 00	- Thyristors, diacs and triacs, other than photosensitive devices	5
8541 40 00	- Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes	5
8541 50 00	- Other semiconductor devices	5
8541 60 00	- Mounted piezo-electric crystals	5
8541 90 00	- Parts	5
8542	Electronic integrated circuits and microassemblies:	
8542 10 00	- Cards incorporating an electronic integrated circuit ("smart" cards) - Monolithic integrated circuits :	5
8542 21 00	-- Digital	5
8542 29 00	-- Other	5
8542 60 00	- Hybrid integrated circuits	5
8542 70 00	- Electronic microassemblies	5
8542 90 00	- Parts	5

HS Code	Description	Rate of Duty (%)
8543	Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter:	
	- Particle accelerators:	
8543 11 00	-- Ion implanters for doping semiconductor materials	5
8543 19 00	-- Other	10
8543 20 00	- Signal generators	10
8543 30 00	- Machines and apparatus for electroplating, electrolysis or electrophoresis	5
8543 40 00	- Electric fence energisers	10
	- Other machines and apparatus:	
8543 81 00	-- Proximity cards and tags	5
8543 89 00	-- Other	5
8543 90 00	- Parts	10
8544	Insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors:	
	- Winding wire:	
8544 11	-- Of copper:	
8544 11 10	--- Nylon coated enamelled wire	10
8544 11 90	--- Other	25
8544 19 00	-- Other	25
8544 20 00	- Co-axial cable and other co-axial electric conductors	25
8544 30 00	- Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships	25
	- Other electric conductors, for a voltage not exceeding 80 V:	
8544 41	-- Fitted with connectors:	
8544 41 10	--- Computer leads	5
8544 41 90	--- Other	25
8544 49	-- Other:	
8544 49 10	--- Telephone cables	25
8544 49 90	--- Other	25
	- Other electric conductors, for a voltage exceeding 80 V but not exceeding 1 000 V:	
8544 51 00	-- Fitted with connectors	25
8544 59	-- Other:	
8544 59 10	--- Multi-core, flexible, flat copper conductors, insulated	5
8544 59 90	--- Other	25
8544 60 00	- Other electric conductors, for a voltage exceeding 1 000 V	25
8544 70 00	- Optical fibre cables	25
8545	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	10
8545 19 00	-- Other	20
8545 20 00	- Brushes	25
8545 90	- Other:	
8545 90 10	--- For motor vehicles including tractors	25
8545 90 20	--- For dry cells and dry batteries	10
8545 90 90	--- Other	20
8546	Electrical insulators of any material:	
8546 10 00	- Of glass	25
8546 20 00	- Of ceramics	25
8546 90 00	- Other	25
8547	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading 8546; electrical conduit tubing and joints therefor, of base metal lined with insulating material:	
8547 10 00	- Insulating fittings of ceramics	25
8547 20 00	- Insulating fittings of plastics	25
8547 90 00	- Other	25
8548	Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter:	
8548 10 00	- Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators	25
8548 90 00	- Other	25

SECTION XVII VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT

NOTES

1. This Section does not cover articles of heading 9501, 9503 or 9508, or bobsleighs, toboggans or the like of heading 9506.
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 8484) or other articles of vulcanized rubber other than hard rubber (heading 4016);
 - 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 8306;
 - e) machines or apparatus of headings 8401 to 8479, or parts thereof; articles of heading 8481 or 8482 or, provided they constitute integral parts of engines or motors, articles of heading 8483;
 - 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 9405; or
 - l) brushes of a kind used as parts of vehicles (heading 9603).
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 AND 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 4406 or 6810);
 - b) railway or tramway track construction material of iron or steel of heading 7302; or
 - c) electrical signalling, safety or traffic control equipment of heading 8530.
2. Heading 8607 applies, *inter alia*, to:
 - a) axles, wheels, wheel sets (running gear), metal tyres, hoops and hubs and other parts of wheels;
 - b) frames, underframes, bogies and bissel-bogies;
 - c) axle boxes; brake gear;
 - d) buffers for rolling-stock; hooks and other coupling gear and corridor connections;
 - e) coachwork.
3. Subject to the provisions of Note 1 above, heading 8608 applies, *inter alia*, to:
 - a) assembled track, turntables, platform buffers, loading gauges;
 - b) semaphores, mechanical signal discs, level crossing control gear, signal and point controls, and other mechanical (including electro-mechanical) signalling, safety or traffic control equipment, whether or not fitted for electric lighting for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields.

HS Code	Description	Rate of Duty (%)
8601	Rail locomotives powered from an external source of electricity or by electric accumulators:	
8601 10 00	- Powered from an external source of electricity	10
8601 20 00	- Powered by electric accumulators	10
8602	Other rail locomotives; locomotive tenders:	
8602 10 00	- Diesel-electric locomotives	10
8602 90 00	- Other	10
8603	Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 8604:	
8603 10 00	- Powered from an external source of electricity	10
8603 90 00	- Other	10
8604 00 00	Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles)	10
8605 00 00	Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 8604)	10
8606	Railway or tramway goods vans and wagons, not self-propelled:	
8606 10 00	- Tank wagons and the like	10
8606 20 00	- Insulated or refrigerated vans and wagons, other than those of subheading 8606 10	10
8606 30 00	- Self-discharging vans and wagons, other than those of subheading 8606 10 or 8606 20	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
8607	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	10
8607 12 00	-- Other bogies and bissel-bogies	10
8607 19 00	-- Other, including parts	10
	- Brakes and parts thereof:	
8607 21 00	-- Air brakes and parts thereof	10
8607 29 00	-- Other	10
8607 30 00	- Hooks and other coupling devices, buffers, and parts thereof	10
	- Other:	
8607 91 00	-- Of locomotives	10
8607 99 00	-- Other	10
8608 00 00	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing	10
8609 00 00	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport	10

CHAPTER 87
VEHICLES OTHER THAN RAILWAY OR TRAMWAY ROLLING-STOCK,
AND PARTS AND ACCESSORIES THEREOF

NOTES

1. This Chapter does not cover railway or tramway rolling-stock designed solely for running on rails.
2. For the purposes of this Chapter, "tractors" means vehicles constructed essentially for hauling or pushing another vehicle, appliance or load, whether or not they contain subsidiary provision for the transport, in connection with the main use of the tractor, of tools, seeds, fertilizers or other goods.
Machines and working tools designed for fitting to tractors of heading 8701 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 8702 to 8704, and not in heading 8706.
4. Heading 8712 includes all children's bicycles. Other children's cycles fall in heading 9501.

HS Code	Description	Rate of Duty (%)
8701	Tractors (other than tractors of heading 8709):	
8701 10 00	- Pedestrian controlled tractors	30
8701 20 00	- Road tractors for semi-trailers	30
8701 30 00	- Track-laying tractors	30
8701 90 00	- Other	30
8702	Motor vehicles for the transport of ten or more persons, including the driver:	
8702 10 00	- With compression-ignition internal combustion piston engine (diesel or semi-diesel)	20
8702 90 00	- Other:	20
8703	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:	
8703 10 00	- Vehicles specially designed for travelling on snow; golf cars and similar vehicles	30
	- Other vehicles, with spark-ignition internal combustion reciprocating piston engine:	
8703 21 00	-- Of a cylinder capacity not exceeding 1 000 cc	75
8703 22 00	-- Of a cylinder capacity exceeding 1 000 cc but not exceeding 1,500 cc	100
8703 23	-- Of a cylinder capacity exceeding 1 500 cc but not exceeding 3 000 cc:	
8703 23 10	--- Of a cylinder capacity exceeding 1 500 cc but not exceeding 1800 cc	125
8703 23 90	--- Other	200
8703 24 00	-- Of a cylinder capacity exceeding 3 000 cc	200
	- Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel):	
8703 31	-- Of a cylinder capacity not exceeding 1 500 cc:	
8703 31 10	--- Of a capacity not exceeding 1 000 cc	75
8703 31 90	--- Other	100
8703 32	-- Of a cylinder capacity exceeding 1 500 cc but not exceeding 2 500 cc:	
8703 32 10	--- Of a capacity exceeding 1 500 cc but not exceeding 1 800 cc	125
8703 32 90	--- Other	200
8703 33 00	-- Of a cylinder capacity exceeding 2 500cc	200
8703 90 00	- Other	100
8704	Motor vehicles for the transport of goods:	
8704 10 00	- Dumpers designed for off-highway use	40
	- Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel)	
8704 21 00	-- g.v.w. not exceeding 5 tonnes	60
8704 22 00	-- g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes	60
8704 23 00	-- g.v.w. exceeding 20 tonnes	60
	- Other, with spark-ignition internal combustion piston engine	
8704 31 00	-- g.v.w. not exceeding 5 tonnes	60
8704 32 00	-- g.v.w. exceeding 5 tonnes	60
8704 90 00	- Other	60
8705	Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units):	
8705 10 00	- Crane lorries	30
8705 20 00	- Mobile drilling derricks	30
8705 30 00	- Fire fighting vehicles	30
8705 40 00	- Concrete-mixer lorries	30
8705 90 00	- Other	20
8706 00 00	Chassis fitted with engines, for the motor vehicles of headings 8701 to 8705	(1)
8707	Bodies (including cabs), for the motor vehicles of headings 8701 to 8705:	
8707 10 00	- For the vehicles of heading 8703	45
8707 90 00	- Other	45

HS Code	Description	Rate of Duty (%)
8708	Parts and accessories of the motor vehicles of headings 8701 to 8705:	
8708 10 00	- Bumpers and parts thereof: - Other parts and accessories of bodies (including cabs):	25
8708 21 00	-- Safety seat belts	25
8708 29 00	-- Other - Brakes and servo-brakes and parts thereof:	25
8708 31 00	-- Mounted brake linings	25
8708 39 00	-- Other	25
8708 40 00	- Gear boxes	25
8708 50 00	- Drive-axles with differential, whether or not provided with other transmission components	25
8708 60 00	- Non-driving axles and parts thereof	25
8708 70 00	- Road wheels and parts and accessories thereof	25
8708 80 00	- Suspension shock-absorbers - Other parts and accessories:	25
8708 91 00	-- Radiators	25
8708 92 00	-- Silencers and exhaust pipes	25
8708 93 00	-- Clutches and parts thereof	25
8708 94 00	-- Steering wheels, steering columns and steering boxes	25
8708 99 00	-- Other	25
8709	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	30
8709 19 00	-- Other	30
8709 90 00	- Parts	25
8710 00 00	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles	20
8711	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	90
8711 20 00	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc	90
8711 30	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc:	
8711 30 10	--- Auto-rickshaws, C.B.U. (completely-built-up)	90
8711 30 90	--- Other	90
8711 40 00	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc	90
8711 50 00	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800cc	90
8711 90 00	- Other	90
8712 00 00	Bicycles and other cycles (including delivery tricycles), not motorised	30
8713	Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled:	
8713 10 00	- Not mechanically propelled	10
8713 90 00	- Other:	10
8714	Parts and accessories of vehicles of headings Nos. 8711 to 8713:	
	- Of motorcycles (including mopeds):	
8714 11 00	-- Saddles	25
8714 19 00	-- Other	25
8714 20 00	- Of carriages for disabled persons - Other:	20
8714 91 00	-- Frames and forks, and parts thereof	25
8714 92 00	-- Wheel rims and spokes	25
8714 93 00	-- Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels	25
8714 94 00	-- Brakes, including coaster braking hubs and hub brakes, and parts thereof	25
8714 95 00	-- Saddles	25
8714 96 00	-- Pedals and crank-gear, and parts thereof	25
8714 99 00	-- Other	25
8715 00 00	Baby carriages and parts thereof	30
8716	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	60
8716 20 00	- Self-loading or self-unloading trailers and semi-trailers for agriculture purposes - Other trailers and semi-trailers for the transport of goods:	60
8716 31 00	-- Tanker trailers and tanker semi-trailers	60
8716 39 00	-- Other	60
8716 40 00	- Other trailers and semi-trailers	60
8716 80 00	- Other vehicles	60
8716 90 00	- Parts	25

(1) The rate applicable to the vehicle of which they form parts.

CHAPTER 88
AIRCRAFT, SPACECRAFT, AND PARTS THEREOF

SUBHEADING NOTE

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 of fuel and equipment other than permanently fitted items of equipment.

HS Code	Description	Rate of Duty (%)
8801	Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft:	
8801 10 00	- Gliders and hang gliders	5
8801 90 00	- Other	5
8802	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	5
8802 12 00	- - Of an unladen weight exceeding 2 000 kg	5
8802 20 00	- Aeroplanes and other aircraft, of an unladen weight not exceeding 2 000 kg	5
8802 30 00	- Aeroplanes and other aircraft, of an unladen weight exceeding 2 000 kg but not exceeding 15 000 kg	5
8802 40 00	- Aeroplanes and other aircraft, of an unladen weight exceeding 15 000 kg	5
8802 60 00	- Spacecraft (including satellites) and suborbital and spacecraft launch vehicles	5
8803	Parts of goods of heading 8801 or 8802:	
8803 10 00	- Propellers and rotors and parts thereof	5
8803 20 00	- Under-carriages and parts thereof	5
8803 30 00	- Other parts of aeroplanes or helicopters	5
8803 90 00	- Other	5
8804 00 00	Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto	5
8805	Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles:	
8805 10 00	- Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof	5
	- Ground flying trainers and parts thereof:	
8805 21 00	- - Air combat simulators and parts thereof	5
8805 29 00	- - Other	5

CHAPTER 89
SHIPS, BOATS AND FLOATING STRUCTURES

NOTE

1. A hull, an unfinished or incomplete vessel, assembled, unassembled or disassembled, or a complete vessel unassembled or disassembled, is to be classified in heading 8906 if it does not have the essential character of a vessel of a particular kind.

HS Code	Description	Rate of Duty (%)
8901	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	10
8901 30 00	- Refrigerated vessels, other than those of subheading 8901 20	10
8901 90 00	- Other vessels for the transport of goods and other vessels for the transport of both persons and goods	5
8902 00 00	Fishing vessels; factory ships and other vessels for processing or preserving fishery products	10
8903	Yachts and other vessels for pleasure or sport; rowing boats and canoes:	
8903 10 00	- Inflatable	20
	- Other:	
8903 91 00	- - Sailboats, with or without auxiliary motor	20
8903 92 00	- - Motorboats, other than outboard motorboats	20
8903 99 00	- - Other	20
8904 00 00	Tugs and pusher craft	20
8905	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	10
8905 20 00	- Floating or submersible drilling or production platforms	10
8905 90 00	- Other	10
8906	Other vessels, including warships and lifeboats other than rowing boats:	
8906 10 00	- Warships	20
8906 90 00	- Other	20
8907	Other floating structures (for example, rafts, tanks, coffer-dams, landing stages, buoys and beacons):	
8907 10 00	- Inflatable rafts	20
8907 90 00	- Other	20
8908 00 00	Vessels and other floating structures for breaking up	10

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

CHAPTER 90
OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING,
PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS;
PARTS AND ACCESSORIES THEREOF

NOTES

1. This Chapter does not cover:
 - a) articles of a kind used in machines, appliances or for other technical uses, of vulcanized rubber other than hard rubber (heading 4016), of leather or of composition leather (heading 4204) or of textile material (heading 5911);
 - 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 6903; ceramic wares for laboratory, chemical or other technical uses, of heading 6909;
 - d) glass mirrors, not optically worked, of heading 7009, or mirrors of base metal or of precious metal, not being optical elements (heading 8306 or Chapter 71);
 - e) goods of heading 7007, 7008, 7011, 7014, 7015 or 7017;
 - 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 8413; weight-operated counting or checking machinery, or separately presented weights for balances (heading 8423); lifting or handling machinery (headings 8425 to 8428); paper or paper-board cutting machines of all kinds (heading 8441); fittings for adjusting work or tools on machine-tools, of heading 8466, 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 8470); valves or other appliances of heading 8481;
 - h) searchlights or spotlights of a kind used for cycles or motor vehicles (heading 8512); portable electric lamps of heading 8513; cinematographic sound recording, reproducing, or re-recording apparatus (heading 8519 or 8520); sound-heads (heading 8522); still image video cameras, other video camera recorders and digital cameras (heading 8525); radar apparatus, radio navigational aid apparatus or radio remote control apparatus (heading 8526); numerical control apparatus of heading 8537; sealed beam lamp units of heading 8539; optical fibre cables of heading 8544;
 - ij) searchlights or spotlights of heading 9405;
 - 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 3923 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 8485, 8548 or 9033) 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 or machines, instruments or apparatus of the same heading (including a machine, instrument or apparatus of heading 9010, 9013 or 9031) are to be classified with the machines, instruments or apparatus of that kind;
 - c) all other parts and accessories are to be classified in heading 9033.
3. The provisions of Note 4 to Section XVI apply also to this Chapter.
4. Heading 9005 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 9013.
5. Measuring or checking optical instruments, appliances or machines which, but for this Note, could be classified both in heading 9013 and in heading 9031 are to be classified in heading 9031.
6. For the purposes of heading 9021, 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 9032 applies only to:
 - a) instruments and apparatus for automatically controlling the flow, level, pressure or other variables of liquids or gases, or for automatically controlling temperature, whether or not their operation depends on an electrical phenomenon which varies according to the factor to be automatically controlled, which are designed to bring this factor to, and maintain it at, a desired value, stabilized against disturbances, by constantly or periodically measuring its actual value; and
 - b) automatic regulators of electrical quantities, and instruments or apparatus for automatically controlling non-electrical quantities the operation of which depends on an electrical phenomenon varying according to the factor to be controlled, which are designed to bring this factor to, and maintain it at, a desired value, stabilized against disturbances, by constantly or periodically measuring its actual value.

HS Code	Description	Rate of Duty (%)
9001	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 8544; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked:	
9001 10 00	- Optical fibres, optical fibre bundles and cables	20
9001 20 00	- Sheets and plates of polarising material	20
9001 30 00	- Contact lenses	10
9001 40 00	- Spectacle lenses of glass	10
9001 50 00	- Spectacle lenses of other materials	10
9001 90 00	- Other	20
9002	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	10
9002 19 00	-- Other	10
9002 20 00	- Filters	10
9002 90 00	- Other	10
9003	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
9004	Spectacles, goggles and the like, corrective, protective or other:	
9004 10 00	- Sunglasses	10
9004 90 00	- Other	10
9005	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
9005 80 00	- Other instruments	10
9005 90 00	- Parts and accessories (including mountings)	10
9006	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 8539:	
9006 10 00	- Cameras of a kind used for preparing printing plates or cylinders	10
9006 20 00	- Cameras of a kind used for recording documents on microfilm, microfiche or other microforms	10
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	10
9006 40 00	- Instant print cameras	10
	- Other cameras:	
9006 51 00	-- With a through-the-lens view finder (single lens reflex (SLR)), for roll film of a width not exceeding 35 mm	10
9006 52 00	-- Other, for roll film of a width less than 35 mm	10
9006 53 00	-- Other, for roll film of a width of 35 mm	10
9006 59 00	-- Other	10
	- Photographic flashlight apparatus and flashbulbs:	
9006 61 00	-- Discharge lamp ("electronic") flashlight apparatus	10
9006 62 00	-- Flashbulbs, flashcubes and the like	10
9006 69 00	-- Other	10
	- Parts and accessories:	
9006 91 00	-- For cameras	10
9006 99 00	-- Other	10
9007	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus:	
	- Cameras:	
9007 11 00	-- For film of less than 16 mm width or for double-8 mm film	10
9007 19 00	-- Other	10
9007 20 00	- Projectors	10
	- Parts and accessories:	
9007 91 00	-- For cameras	10
9007 92 00	-- For projectors	10
9008	Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers:	
9008 10 00	- Slide projectors	10
9008 20 00	- Microfilm, microfiche or other microform readers, whether or not capable of producing copies	10
9008 30 00	- Other image projectors	10
9008 40 00	- Photographic (other than cinematographic) enlargers and reducers	10
9008 90 00	- Parts and accessories	10
9009	Photocopying apparatus incorporating an optical system or of the contact type and thermocopying apparatus:	
	- Electrostatic photocopying apparatus:	
9009 11 00	-- Operating by reproducing the original image directly onto the copy (direct process)	25
9009 12 00	-- Operating by reproducing the original image via an intermediate onto the copy (indirect process)	25

HS Code	Description	Rate of Duty (%)
9009 21 00	- Other photocopying apparatus: -- Incorporating an optical system	25
9009 22 00	-- Of the contact type	25
9009 30 00	- Thermo-copying apparatus	25
9009 91 00	- Parts and accessories: -- Automatic document feeders	25
9009 92 00	-- Paper feeders	25
9009 93 00	-- Sorters	25
9009 99 00	-- Other	25
9010	Apparatus and equipment for photographic (including cinematographic) laboratories (including apparatus for the projection or drawing of circuit patterns on sensitised semiconductor materials), not specified or included elsewhere in this Chapter; negatoscopes; projection screens:	
9010 10 00	- Apparatus and equipment for automatically developing photographic (including cinematographic) film or paper in rolls or for automatically exposing developed film to rolls of photographic paper - Apparatus for the projection or drawing of circuit patterns on sensitised semiconductor materials:	10
9010 41 00	-- Direct write-on-wafer apparatus	5
9010 42 00	-- Step and repeat aligners	5
9010 49 00	-- Other	5
9010 50 00	- Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes	10
9010 60 00	- Projection screens	20
9010 90 00	- Parts and accessories	20
9011	Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection:	
9011 10 00	- Stereoscopic microscopes	5
9011 20 00	- Other microscopes, for photomicrography, cinephotomicrography or microprojection	5
9011 80 00	- Other microscopes	5
9011 90 00	- Parts and accessories	5
9012	Microscopes other than optical microscopes; diffraction apparatus:	
9012 10 00	- Microscopes other than optical microscopes; diffraction apparatus	5
9012 90 00	- Parts and accessories	5
9013	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	10
9013 20 00	- Lasers, other than laser diodes	10
9013 80 00	- Other devices, appliances and instruments	10
9013 90 00	- Parts and accessories	10
9014	Direction finding compasses; other navigational instruments and appliances:	
9014 10 00	- Direction finding compasses	10
9014 20 00	- Instruments and appliances for aeronautical or space navigation (other than compasses)	10
9014 80 00	- Other instruments and appliances	10
9014 90 00	- Parts and accessories	10
9015	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders:	
9015 10 00	- Rangefinders	10
9015 20 00	- Theodolites and tachymeters (tacheometers)	10
9015 30 00	- Levels	10
9015 40 00	- Photogrammetrical surveying instruments and appliances	10
9015 80 00	- Other instruments and appliances	10
9015 90 00	- Parts and accessories	10
9016 00	Balances of a sensitivity of 5 cg or better, with or without weights:	
9016 00 10	--- Electronic	20
9016 00 90	--- Other	20
9017	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	20
9017 20 00	- Other drawing, marking-out or mathematical calculating instruments	20
9017 30	- Micrometers, callipers and gauges:	
9017 30 10	--- Micrometers	20
9017 30 20	--- Callipers and gauges	20
9017 80	- Other instruments:	
9017 80 10	--- Measuring rods and tapes	20
9017 80 90	--- Other	20
9017 90 00	- Parts and accessories	20

HS Code	Description	Rate of Duty (%)
9018	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	-- Syringes, with or without needles:	
9018 31 10	--- With needles	20
9018 31 20	--- Without needles	20
9018 32 00	-- Tubular metal needles and needles for sutures	20
9018 39	-- Other:	
9018 39 10	--- Dextrose and saline infusion sets imported with empty non-toxic bags for infusion solution	20
9018 39 20	--- Other dextrose and saline infusion sets	20
9018 39 30	--- Catheters	20
9018 39 40	--- Cannulae	20
9018 39 50	--- Surgical needles	20
9018 39 90	--- Other	20
	- Other instruments and appliances, used in dental sciences:	
9018 41 00	-- Dental drill engines, whether or not combined on a single base with other dental equipment	10
9018 49 00	-- Other	10
9018 50 00	- Other ophthalmic instruments and appliances	5
9018 90	- Other instruments and appliances:	
9018 90 10	--- Anesthesia apparatus	5
9018 90 20	--- Stethoscopes	5
9018 90 30	--- Surgical scissors	5
9018 90 40	--- Surgical knives	5
9018 90 50	--- Sphygmomanometers	5
9018 90 60	--- Incubators for babies	5
9018 90 70	--- Fibre dialysers (lightweight artificial kidneys)	5
9018 90 90	--- Other	5
9019	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus:	
9019 10 00	- Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus	20
9019 20	- Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus:	
9019 20 10	--- Oxygen therapy apparatus and accessories therefor	5
9019 20 20	--- Ozone therapy apparatus	5
9019 20 30	--- Aerosol therapy apparatus	5
9019 20 90	--- Other	5
9020 00	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters:	
9020 00 10	--- Gas masks	10
9020 00 20	--- Other breathing appliances	10
9021	Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability:	
9021 10 00	- Orthopaedic or fracture appliances	5
	- Artificial teeth and dental fittings:	
9021 21 00	-- Artificial teeth	10
9021 29 00	-- Other	10
	- 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
9022	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	10
9022 14 00	-- Other, for medical, surgical or veterinary uses	10
9022 19 00	-- For other uses	10

HS Code	Description	Rate of Duty (%)
9022 21 00	- 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: - - For medical, surgical, dental or veterinary uses	10
9022 29 00	- - For other uses	10
9022 30 00	- X-ray tubes	10
9022 90 00	- Other, including parts and accessories	10
9023 00 00	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses	10
9024	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	10
9024 80 00	- Other machines and appliances	10
9024 90 00	- Parts and accessories	10
9025	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	- - Liquid-filled, for direct reading:	
9025 11 10	- - - Thermometers, clinical	10
9025 11 90	- - - Other	10
9025 19 00	- - Other	10
9025 80	- Other instruments:	
9025 80 10	- - - Hydrometers	10
9025 80 20	- - - Psychrometers	10
9025 80 90	- - - Other	10
9025 90 00	- Parts and accessories	10
9026	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 9014, 9015, 9028 or 9032:	
9026 10 00	- For measuring or checking the flow or level of liquids	10
9026 20 00	- For measuring or checking pressure	10
9026 80 00	- Other instruments or apparatus	10
9026 90 00	- Parts and accessories	10
9027	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	10
9027 20 00	- Chromatographs and electrophoresis instruments	5
9027 30 00	- Spectrometers, spectrophotometers meters and spectrographs using optical radiations (UV, visible, IR)	5
9027 40 00	- Exposure meters	10
9027 50 00	- Other instruments and apparatus using optical radiations (UV, visible, IR)	5
9027 80 00	- Other instruments and apparatus	5
9027 90 00	- Microtomes; parts and accessories	10
9028	Gas, liquid or electricity supply or production meters, including calibrating meters therefor:	
9028 10 00	- Gas meters	25
9028 20 00	- Liquid meters	20
9028 30 00	- Electricity meters	25
9028 90 00	- Parts and accessories	10
9029	Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading 9014 or 9015; stroboscopes:	
9029 10	- Revolution counters, production counters, taximeters, mileometers, pedometers and the like:	
9029 10 10	- - - Taximeters and pedometers	25
9029 10 20	- - - Mileometers	25
9029 10 90	- - - Other	25
9029 20	- Speed indicators and tachometers; stroboscopes:	
9029 20 10	- - - Speed indicators and tachometers	25
9029 20 20	- - - Stroboscopes	25
9029 90 00	- Parts and accessories	25
9030	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 9028; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations:	
9030 10 00	- Instruments and apparatus for measuring or detecting ionising radiations	10
9030 20 00	- Cathode-ray oscilloscopes and cathode-ray oscillographs	10
	- Other instruments and apparatus, for measuring or checking voltage, current, resistance or power, without a recording device:	
9030 31 00	- - Multimeters	10
9030 39	- - Other:	
9030 39 10	- - - Voltmeters	10
9030 39 20	- - - Ammeters	10
9030 39 90	- - - Other	10

HS Code	Description	Rate of Duty (%)
9030 40 00	- Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)	5
9030 82 00	- Other instruments and apparatus: -- For measuring or checking semiconductor wafers or devices	5
9030 83 00	-- Other, with a recording device	10
9030 89 00	-- Other	10
9030 90 00	- Parts and accessories	10
9031	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	10
9031 20 00	- Test benches	10
9031 30 00	- Profile projectors	10
9031 41 00	- Other optical instruments and appliances: -- For inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices	5
9031 49 00	-- Other	10
9031 80 00	- Other instruments, appliances and machines	10
9031 90 00	- Parts and accessories	5
9032	Automatic regulating or controlling instruments and apparatus:	
9032 10 00	- Thermostats	25
9032 20 00	- Manostats	10
9032 81 00	- Other instruments and apparatus: -- Hydraulic or pneumatic	10
9032 89 00	-- Other	10
9032 90 00	- Parts and accessories	10
9033 00	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90:	
9033 00 10	--- Of hearings aids	5
9033 00 90	--- Other	20

CHAPTER 91
CLOCKS AND WATCHES AND PARTS THEREOF

NOTES

1. This Chapter does not cover:
 - a) clock or watch glasses or weights (classified according to their constituent material);
 - b) watch chains (heading 7113 or 7117, as the case may be);
 - c) parts of general use defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39) or of precious metal or metal clad with precious metal (generally heading 7115); clock or watch springs are, however, to be classified as clock or watch parts (heading 9114);
 - d) bearing balls (heading 7326 or 8482, as the case may be);
 - e) articles of heading 8412 constructed to work without an escapement;
 - f) ball bearings (heading 8482); or
 - g) articles of Chapter 85, not yet assembled together or with other components into watch or clock movements or into articles suitable for use solely or principally as parts of such movements (Chapter 85).
2. Heading 9101 covers only watches with case wholly of precious metal or of metal clad with precious metal, or of the same materials combined with natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed) of headings 7101 to 7104. Watches with case of base metal inlaid with precious metal fall in heading 9102.
3. For the purposes of this Chapter, the expression "watch movements" means devices regulated by a balance-wheel and hair-spring, quartz crystal or any other system capable of determining intervals of time, with a display or a system to which a mechanical display can be incorporated. Such watch movements shall not exceed 12 mm in thickness and 50 mm in width, length or diameter.
4. Except as provided in Note 1, movements and other parts suitable for use both in clocks or watches and in other articles (for example, precision instruments) are to be classified in this Chapter.

HS Code	Description	Rate of Duty (%)
9101	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	10
9101 12 00	-- With opto-electronic display only	10
9101 19 00	-- Other	10
	- Other wrist-watches, whether or not incorporating a stop-watch facility:	
9101 21 00	-- With automatic winding	10
9101 29 00	-- Other	10
	- Other:	
9101 91 00	-- Electrically operated	10
9101 99 00	-- Other	10
9102	Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading 9101:	
	- Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility:	
9102 11 00	-- With mechanical display only	10
9102 12 00	-- With opto-electronic display only	10
9102 19 00	-- Other	10
	- Other wrist-watches, whether or not incorporating a stop-watch facility:	
9102 21 00	-- With automatic winding	10
9102 29 00	-- Other	10
	- Other:	
9102 91 00	-- Electrically operated	10
9102 99 00	-- Other	10
9103	Clocks with watch movements, excluding clocks of heading 9104:	
9103 10 00	- Electrically operated	25
9103 90 00	- Other	25
9104 00	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels:	
9104 00 10	--- For aircraft or spacecraft	10
9104 00 90	--- Other	25
9105	Other clocks:	
	- Alarm clocks:	
9105 11 00	-- Electrically operated	25
9105 19 00	-- Other	25
	- Wall clocks:	
9105 21 00	-- Electrically operated	25
9105 29 00	-- Other	25
	- Other:	
9105 91 00	-- Electrically operated	25
9105 99 00	-- Other	25

HS Code	Description	Rate of Duty (%)
9106	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	10
9106 20 00	- Parking meters	10
9106 90 00	- Other	10
9107 00 00	Time switches with clock or watch movement or with synchronous motor	10
9108	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	10
9108 12 00	- - With opto-electronic display only	10
9108 19 00	- - Other	10
9108 20 00	- With automatic winding	10
9108 90 00	- Other	10
9109	Clock movements, complete and assembled:	
	- Electrically operated:	
9109 11 00	- - Of alarm clocks	10
9109 19 00	- - Other	10
9109 90 00	- Other	10
9110	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)	10
9110 12 00	- - Incomplete movements, assembled	10
9110 19 00	- - Rough movements	10
9110 90 00	- Other	10
9111	Watch cases and parts thereof:	
9111 10 00	- Cases of precious metal or of metal clad with precious metal	10
9111 20 00	- Cases of base metal, whether or not gold- or silver-plated	10
9111 80 00	- Other cases	10
9111 90 00	- Parts	10
9112	Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof:	
9112 20 00	- Cases	10
9112 90 00	- Parts	10
9113	Watch straps, watch bands and watch bracelets, and parts thereof:	
9113 10 00	- Of precious metal or of metal clad with precious metal	10
9113 20 00	- Of base metal, whether or not gold- or silver-plated	10
9113 90 00	- Other	10
9114	Other clock or watch parts:	
9114 10 00	- Springs, including hair-springs	10
9114 20 00	- Jewels	10
9114 30 00	- Dials	10
9114 40 00	- Plates and bridges	10
9114 90 00	- Other	10

CHAPTER 92
MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES OF SUCH ARTICLES

NOTES

1. This Chapter does not cover:
- parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
 - 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;
 - toy instruments or apparatus (heading 9503);
 - brushes for cleaning musical instruments (heading 9603); or
 - collectors' pieces or antiques (heading 9705 or 9706).
2. Bows and sticks and similar devices used in playing the musical instruments of heading 9202 or 9206 presented with such instruments in numbers normal thereto and clearly intended for use therewith, are to be classified in the same heading as the relative instruments.
- Cards, discs and rolls of heading 9209 presented with an instrument are to be treated as separate articles and not as forming a part of such instrument.

HS Code	Description	Rate of Duty (%)
9201	Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments:	
9201 10 00	- Upright pianos	10
9201 20 00	- Grand pianos	10
9201 90 00	- Other	10
9202	Other string musical instruments (for example, guitars, violins, harps):	
9202 10 00	- Played with a bow	20
9202 90 00	- Other	20
9203 00 00	Keyboard pipe organs; harmoniums and similar keyboard instruments with free metal reeds	20
9204	Accordions and similar instruments; mouth organs:	
9204 10 00	- Accordions and similar instruments	20
9204 20 00	- Mouth organs	20
9205	Other wind musical instruments (for example, clarinets, trumpets, bagpipes):	
9205 10 00	- Brass-wind instruments	20
9205 90 00	- Other	20
9206 00 00	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas)	20
9207	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	20
9207 90 00	- Other	20
9208	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
9209	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 10 00	- Metronomes, tuning forks and pitch pipes	20
9209 20 00	- Mechanisms for musical boxes	20
9209 30 00	- Musical instruments strings	20
	- Other:	
9209 91 00	-- Parts and accessories for pianos	20
9209 92 00	-- Parts and accessories for the musical instruments of heading 9202	20
9209 93 00	-- Parts and accessories for the musical instruments of heading 9203	20
9209 94 00	-- Parts and accessories for the musical instruments of heading 9207	20
9209 99 00	-- Other	20

**SECTION XIX
ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF**

**CHAPTER 93
ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF**

NOTES

1. This Chapter does not cover:
 - a) goods of Chapter 36 (for example, percussion caps, detonators, signalling flares);
 - b) parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
 - c) armoured fighting vehicles (heading 8710);
 - d) telescopic sights or other optical devices suitable for use with arms, unless mounted on a firearm or presented with the firearm on which they are designed to be mounted (Chapter 90);
 - e) bows, arrows, fencing foils or toys (Chapter 95); or
 - f) collectors' pieces or antiques (heading 9705 or 9706).
2. In heading 9306, the reference to "parts thereof" does not include radio or radar apparatus of heading 8526.

HS Code	Description	Rate of Duty (%)
9301	Military weapons, other than revolvers, pistols and the arms of heading 9307:	
	- Artillery weapons (for example, guns, howitzers and mortars) :	
9301 11 00	- - Self-propelled	25
9301 19 00	- - Other	25
9301 20 00	- Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors	25
9301 90 00	- Other	25
9302 00	Revolvers and pistols, other than those of heading 9303 or 9304:	
9302 00 10	- - - Of prohibited bore or of a calibre higher than 0.32	25
9302 00 90	- - - Other	25
9303	Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns):	
9303 10 00	- Muzzle-loading firearms	25
9303 20 00	- Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles	25
9303 30 00	- Other sporting, hunting or target-shooting rifles	25
9303 90 00	- Other	25
9304 00 00	Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 9307	25
9305	Parts and accessories of articles of headings 9301 to 9304:	
9305 10 00	- Of revolvers or pistols	25
	- Of shotguns or rifles of heading 9303:	
9305 21 00	- - Shotgun barrels	25
9305 29 00	- - Other	25
	- Other:	
9305 91 00	- - Of military weapons of heading 9301	25
9305 99 00	- - Other	25
9306	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:	
9306 10 00	- Cartridges for riveting or similar tools or for captive-bolt human killers and parts thereof	25
	- Shotgun cartridges and parts thereof; air gun pellets:	
9306 21 00	- - Cartridges	25
9306 29 00	- - Other	25
9306 30 00	- Other cartridges and parts thereof	25
9306 90 00	- Other	25
9307 00 00	Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor	25

**SECTION XX
MISCELLANEOUS MANUFACTURED ARTICLES**

**CHAPTER 94
FURNITURE; BEDDING, MATTRESSES, MATTRESS SUPPORTS,
CUSHIONS AND SIMILAR STUFFED FURNISHINGS;
LAMPS AND LIGHTING FITTINGS, NOT ELSEWHERE SPECIFIED OR INCLUDED;
ILLUMINATED SIGNS, ILLUMINATED NAME-PLATES AND THE LIKE; PREFABRICATED BUILDINGS**

NOTES

1. This Chapter does not cover:
 - a) pneumatic or water mattresses, pillows or cushions, of Chapter 39, 40 or 63;
 - b) mirrors designed for placing on the floor or ground (for example, cheval-glasses (swing-mirrors)) of heading 7009;
 - c) articles of Chapter 71;
 - d) parts of general use as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39), or safes of heading 8303;
 - e) furniture specially designed as parts of refrigerating or freezing equipment of heading 8418; furniture specially designed for sewing machines (heading 8452);
 - f) lamps or lighting fittings of Chapter 85;
 - g) furniture specially designed as parts of apparatus of heading 8518 (heading 8518), of headings 8519 to 8521 (heading 8522) or of headings 8525 to 8528 (heading 8529);
 - h) articles of heading 8714;
 - ij) dentists' chairs incorporating dental appliances of heading 9018 or dentists' spittoons (heading 9018);
 - k) articles of Chapter 91 (for example, clocks and clock cases); or
 - l) toy furniture or toy lamps or lighting fittings (heading 9503), billiard tables or other furniture specially constructed for games (heading 9504), furniture for conjuring tricks or decorations (other than electric garlands) such as Chinese lanterns (heading 9505).
2. The articles (other than parts) referred to in headings 9401 to 9403 are to be classified in those headings only if they are designed for placing on the floor or ground.
The following are, however, to be classified in the abovementioned headings even if they are designed to be hung, to be fixed to the wall or to stand one on the other:
 - a) cupboards, bookcases, other shelved furniture and unit furniture;
 - b) seats and beds.
3. a) In headings 9401 to 9403 references to parts of goods do not include references to sheets or slabs (whether or not cut to shape but not combined with other parts) of glass (including mirrors), marble or other stone or of any other material referred to in Chapter 68 or 69.
b) Goods described in heading 9404, presented separately, are not to be classified in heading 9401, 9402 or 9403 as parts of goods.
4. For the purposes of heading 9406, the expression "prefabricated buildings" means buildings which are finished in the factory or put up as elements, presented together, to be assembled on site, such as housing or worksite accommodation, offices, schools, shops, sheds, garages or similar buildings.

HS Code	Description	Rate of Duty (%)
9401	Seats (other than those of heading 9402), whether or not convertible into beds, and parts thereof:	
9401 10 00	- Seats of a kind used for aircraft	5
9401 20 00	- Seats of a kind used for motor vehicles	25
9401 30 00	- Swivel seats with variable height adjustment	25
9401 40 00	- Seats other than garden seats or camping equipment, convertible into beds	25
9401 50 00	- Seats of cane, osier, bamboo or similar materials	25
	- Other seats, with wooden frames:	
9401 61 00	- - Upholstered	25
9401 69 00	- - Other	25
	- Other seats, with metal frames:	
9401 71 00	- - Upholstered	25
9401 79 00	- - Other	25
9401 80 00	- Other seats	25
9401 90 00	- Parts	25
9402	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	- Dentists', barbers' or similar chairs and parts thereof:	
9402 10 10	- - - Dentists' chairs	10
9402 10 90	- - - Other	25

HS Code	Description	Rate of Duty (%)
9402 90	- Other:	
9402 90 10	--- Operating tables	10
9402 90 20	--- Hospital beds with mechanical fittings	25
9402 90 90	--- Other	25
9403	Other furniture and parts thereof:	
9403 10 00	- Metal furniture of a kind used in offices	25
9403 20 00	- Other metal furniture	25
9403 30 00	- Wooden furniture of a kind used in offices	25
9403 40 00	- Wooden furniture of a kind used in the kitchen	25
9403 50 00	- Wooden furniture of a kind used in the bedroom	25
9403 60 00	- Other wooden furniture	25
9403 70 00	- Furniture of plastics	25
9403 80 00	- Furniture of other materials, including cane, osier, bamboo or similar materials	25
9403 90 00	- Parts	25
9404	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	25
	- Mattresses:	
9404 21 00	-- Of cellular rubber or plastics, whether or not covered	25
9404 29 00	-- Of other materials	25
9404 30 00	- Sleeping bags	20
9404 90 00	- Other	25
9405	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	- Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares:	
9405 10 10	--- Chandeliers	25
9405 10 20	--- Fittings of base metal for fluorescent tubes	25
9405 10 90	--- Other	25
9405 20 00	- Electric table, desk, bedside or floor-standing lamps	25
9405 30 00	- Lighting sets of a kind used for Christmas trees	25
9405 40 00	- Other electric lamps and lighting fittings	25
9405 50 00	- Non-electric lamps and lighting fittings	25
9405 60 00	- Illuminated signs, illuminated name-plates and the like	25
	- Parts:	
9405 91	-- Of glass:	
9405 91 10	--- Of chandeliers	10
9405 91 90	--- Other	25
9405 92 00	-- Of plastics	25
9405 99 00	-- Other	25
9406 00 00	Prefabricated buildings	25

CHAPTER 95
TOYS, GAMES AND SPORTS REQUISITES; PARTS AND ACCESSORIES THEREOF

NOTES

1. This Chapter does not cover:
 - a) Christmas tree candles (heading 3406);
 - b) fireworks or other pyrotechnic articles of heading 3604;
 - c) yarns, monofilament, cords or gut or the like for fishing, cut to length but not made up into fishing lines, of Chapter 39, heading 4206 or Section XI;
 - d) sports bags or other containers of heading 4202, 4303 or 4304;
 - e) sports clothing or fancy dress, of textiles, of Chapter 61 or 62;
 - f) textile flags or bunting, or sails for boats, sailboards or land craft, of Chapter 63;
 - g) sports footwear (other than skating boots with ice or roller skates attached) of Chapter 64, or sports headgear of Chapter 65;
 - h) walking-sticks, whips, riding-crops or the like (heading 6602), or parts thereof (heading 6603);
 - ij) unmounted glass eyes for dolls or other toys, of heading 7018;
 - 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 8306;
 - m) pumps for liquids (heading 8413), filtering or purifying machinery and apparatus for liquids or gases (heading 8421), electric motors (heading 8501), electric transformers (heading 8504) or radio remote control apparatus (heading 8526);
 - n) sports vehicles (other than bobsleighs, toboggans and the like) of Section XVII;
 - o) children's bicycles (heading 8712);
 - 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 9004);
 - r) decoy calls or whistles (heading 9208);
 - s) arms or other articles of Chapter 93;
 - t) electric garlands of all kinds (heading 9405); 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 semi-precious stones (natural, synthetic or re-constructed), precious metal or metal clad with precious metal constitute only minor constituents.
3. Subject to Note 1 above, parts and accessories which are suitable for use solely or principally with articles of this Chapter are to be classified with those articles.
4. Heading 9503 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).

HS Code	Description	Rate of Duty (%)
9501 00 00	Wheeled toys designed to be ridden by children (for example, tricycles, scooters, pedal cars); dolls' carriages	25
9502	Dolls representing only human beings:	
9502 10 00	- Dolls, whether or not dressed	25
	- Parts and accessories:	
9502 91 00	- - Garments and accessories therefor, footwear and headgear	10
9502 99 00	- - Other	10
9503	Other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds:	
9503 10 00	- Electric trains, including tracks, signals and other accessories therefor	25
9503 20 00	- Reduced-size ("scale") model assembly kits, whether or not working models, excluding those of subheading 9503 10	25
9503 30 00	- Other construction sets and constructional toys	25
	- Toys representing animals or non-human creatures:	
9503 41	- - Stuffed:	
9503 41 10	- - - Parts, accessories, sub-assemblies, mechanical or electrical movements	10
9503 41 90	- - - Other	25
9503 49 00	- - Other	25
9503 50 00	- Toy musical instruments and apparatus	25
9503 60 00	- Puzzles	25
9503 70 00	- Other toys, put up in sets or outfits	25
9503 80 00	- Other toys and models, incorporating a motor	25
9503 90 00	- Other	25
9504	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	25
9504 20 00	- Articles and accessories for billiards	20
9504 30 00	- Other games, operated by coins, banknotes (paper currency), discs or other similar articles, other than bowling alley equipment	25
9504 40 00	- Playing cards	25

HS Code	Description	Rate of Duty (%)
9504 90	- Other:	
9504 90 10	--- Dice cups	25
9504 90 90	--- Other	25
9505	Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes:	
9505 10 00	- Articles for Christmas festivities	25
9505 90 00	- Other	25
9506	Articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table-tennis) or outdoor games, not specified or included elsewhere in this Chapter; swimming pools and paddling pools:	
	- Snow-skis and other snow-ski equipment:	
9506 11 00	-- Skis	10
9506 12 00	-- Ski-fastenings (ski-bindings)	10
9506 19 00	-- Other	10
	- Water-skis, surf-boards, sailboards and other water-sport equipment:	
9506 21 00	-- Sailboards	10
9506 29 00	-- Other	10
	- Golf clubs and other golf equipment:	
9506 31 00	-- Clubs, complete	10
9506 32 00	-- Balls	10
9506 39 00	-- Other	10
9506 40 00	- Articles and equipment for table-tennis	20
	- Tennis, badminton or similar rackets, whether or not strung:	
9506 51 00	-- Lawn-tennis rackets, whether or not strung	25
9506 59	-- Other:	
9506 59 10	--- Badminton rackets	25
9506 59 20	--- Squash rackets	25
9506 59 90	--- Other	25
	- Balls, other than golf balls and table-tennis balls:	
9506 61 00	-- Lawn-tennis balls	20
9506 62	-- Inflatable:	
9506 62 10	--- Footballs, soccer balls	20
9506 62 90	--- Other	20
9506 69	-- Other:	
9506 69 10	--- Cricket balls	20
9506 69 20	--- Hockey balls	20
9506 69 90	--- Other	20
9506 70 00	- Ice skates and roller skates, including skating boots with skates attached	10
	- Other:	
9506 91 00	-- Articles and equipment for general physical exercise, gymnastics or athletics	10
9506 99	-- Other:	
9506 99 10	--- Bladders and covers for inflatable balls	20
9506 99 20	--- Cricket bats	20
9506 99 30	--- Cricket pads	20
9506 99 40	--- Hockey sticks	20
9506 99 90	--- Other	20
9507	Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy birds (other than those of heading 9208 or 9705) and similar hunting or shooting requisites:	
9507 10 00	- Fishing rods	10
9507 20 00	- Fish-hooks, whether or not snelled	10
9507 30 00	- Fishing reels	10
9507 90 00	- Other	10
9508	Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses and travelling menageries; travelling theatres:	
9508 10 00	- Travelling circuses and travelling menageries	10
9508 90 00	- Other	10

CHAPTER 96
MISCELLANEOUS MANUFACTURED ARTICLES

NOTES

1. This Chapter does not cover:
 - a) pencils for cosmetic or toilet uses (Chapter 33);
 - b) articles of Chapter 66 (for example, parts of umbrellas or walking-sticks);
 - c) imitation jewellery (heading 7117);
 - 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 9601 or 9602 applies, however, to separately presented handles or other parts of such articles;
 - f) articles of Chapter 90 (for example, spectacle frames (heading 9003), mathematical drawing pens (heading 9017), brushes of a kind specialized for use in dentistry or for medical, surgical or veterinary purposes (heading 9018));
 - g) articles of Chapter 91 (for example, clock or watch cases);
 - h) musical instruments or parts or accessories thereof (Chapter 92);
 - ij) articles of Chapter 93 (arms and parts thereof);
 - k) articles of Chapter 94 (for example, furniture, lamps and lighting fittings);
 - l) articles of Chapter 95 (toys, games, sports requisites); or
 - m) works of art, collectors' pieces or antiques (Chapter 97).
2. In heading 9602 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 9603 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 9601 to 9606 or 9615, remain classified in the Chapter whether or not composed wholly or partly of precious metal or of metal clad with precious metal, of natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed). However, headings 9601 to 9606 and 9615 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.

HS Code	Description	Rate of Duty
9601	Worked ivory, bone, tortoise-shell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding):	
9601 10 00	- Worked ivory and articles of ivory	20
9601 90	- Other:	
9601 90 10	--- Worked tortoise-shell	20
9601 90 90	--- Other	20
9602 00	Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading 35.03) and articles of unhardened gelatin:	
9602 00 10	--- Gelatin capsules	20
9602 00 90	--- Other	25
9603	Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees):	
9603 10 00	- Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles	25
	- 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	25
9603 29 00	-- Other	25
9603 30 00	- Artists' brushes, writing brushes and similar brushes for the application of cosmetics	25
9603 40 00	- Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603 30); paint pads and rollers	25
9603 50 00	- Other brushes constituting parts of machines, appliances or vehicles	25
9603 90 00	- Other	25
9604 00 00	Hand sieves and hand riddles	25
9605 00 00	Travel sets for personal toilet, sewing or shoe or clothes cleaning	25

HS Code	Description	Rate of Duty
9606	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks:	
9606 10 00	- Press-fasteners, snap-fasteners and press-studs and parts therefor	25
	- Buttons:	
9606 21 00	-- Of plastics, not covered with textile material	25
9606 22 00	-- Of base metal, not covered with textile material	25
9606 29	-- Other:	
9606 29 10	--- Studs	25
9606 29 20	--- Buttons	25
9606 29 90	--- Other	25
9606 30	- Button moulds and other parts of buttons; button blanks:	
9606 30 10	--- Button moulds and other parts of buttons	25
9606 30 20	--- Button blanks	25
9607	Slide fasteners and parts thereof:	
	- Slide fasteners:	
9607 11 00	-- Fitted with chain scoops of base metal	25
9607 19 00	-- Other	25
9607 20 00	- Parts	25
9608	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 9609:	
9608 10 00	- Ball point pens	25
9608 20 00	- Felt tipped and other porous-tipped pens and markers	25
	- 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	25
	- Other:	
9608 91 00	-- Pen nibs and nib points	20
9608 99	-- Other:	
9608 99 10	--- Pen caps and clips	10
9608 99 90	--- Other	20
9609	Pencils (other than pencils of heading 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	- Pencil leads, black or coloured:	
9609 20 10	--- Pencil leads, black	20
9609 20 20	--- Pencil leads, coloured	20
9609 90 00	- Other	20
9610 00 00	Slates and boards, with writing or drawing surfaces, whether or not framed	25
9611 00 00	Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks, and hand printing sets incorporating such composing sticks	25
9612	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes:	
9612 10	- Ribbons:	
9612 10 10	--- For dot matrix printers	20
9612 10 90	--- Other	25
9612 20 00	- Ink-pads	25
9613	Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks:	
9613 10 00	- Pocket lighters, gas fuelled, non-refillable	20
9613 20 00	- Pocket lighters, gas fuelled, refillable	20
9613 80 00	- Other lighters	20
9613 90 00	- Parts	20
9614	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof:	
9614 20 00	- Pipes and pipe bowls	25
9614 90 00	- Other	25
9615	Combs, hair-slides and the like; hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading 8516, and parts thereof:	
	- Combs, hair-slides and the like:	
9615 11 00	-- Of hard rubber or plastics	25
9615 19 00	-- Other	25
9615 90	- Other:	
9615 90 10	--- Hair pins	25
9615 90 20	--- Hair curlers and the like	25
9615 90 90	--- Other	25

HS Code	Description	Rate of Duty
9616	Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations:	
9616 10 00	- Scent sprays and similar toilet sprays, and mounts and heads therefor	25
9616 20 00	- Powder-puffs and pads for the application of cosmetics or toilet preparations	25
9617 00	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners:	
9617 00 10	- - - Vacuum flasks	25
9617 00 20	- - - Other	25
9618 00 00	Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing	10

SECTION XXI
WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES

CHAPTER 97
WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES

NOTES

1. This Chapter does not cover:
 - a) unused postage or revenue stamps, postal stationery (stamped paper) or the like of heading 4907;
 - b) theatrical scenery, studio back-cloths or the like, of painted canvas (heading 5907) except if they may be classified in heading 9706; or
 - c) pearls, natural or cultured, or precious or semi-precious stones (headings 7101 to 7103).
2. For the purposes of heading 9702, the expression "original engravings, prints and lithographs" means impressions produced directly, in black and white or in colour, of one or of several plates wholly executed by hand by the artist, irrespective of the process or of the material employed by him, but not including any mechanical or photomechanical process.
3. Heading 9703 does not apply to mass-produced reproductions or works of conventional craftsmanship of a commercial character, even if these articles are designed or created by artists.
4. a) Subject to Notes 1 to 3 above, articles of this Chapter are to be classified in this Chapter and not in any other Chapter of the Nomenclature.
b) Heading 9706 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.

HS Code	Description	Rate of Duty (%)
9701	Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 49.06 and other than hand-painted or hand-decorated manufactured articles; collages and similar decorative plaques:	
9701 10 00	- Paintings, drawings and pastels	10
9701 90 00	- Other	10
9702 00 00	Original engravings, prints and lithographs	10
9703 00 00	Original sculptures and statuary, in any material	10
9704 00 00	Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper), and the like, used or unused, other than those of heading 49.07	5
9705 00 00	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest	5
9706 00 00	Antiques of an age exceeding one hundred years	10

CHAPTER 99 SPECIAL CLASSIFICATION PROVISIONS

NOTES

1. The provisions of this Chapter are not subject to the rule of specificity in General Interpretative Rule 3 a) and have overriding effect on classifications made under Chapters 1 to 97.
2. Classification in Chapter 99 is subject to:
 - i) determination of eight digit classification under a tariff item in chapter 1 to 97;
 - ii) determination of four digit classification under chapter 99 and fulfillment of conditions mentioned in the Chapter, Sub-chapters or Headings; and
 - iii) such other conditions, limitations and restrictions as the Central Board of Revenue or the Federal Government may impose from time to time.
3. In case of sale or disposal of goods in violation of the prescribed condition, limitation or restriction, duty shall be recovered at the rates specified in Chapters 1 to 97 without prejudice to any other action required under the Customs Act, 1969.

SUBCHAPTER NOTES

1. For the purpose of sub-chapter 1, the following conditions shall apply:
 - i) The importer shall make a declaration on the bill of entry for the exemption claimed.
 - ii) Any article other than a motor vehicle, sold or otherwise disposed of before the expiration of three years from its importation shall be liable to payment of customs duties, which would have been leviable at the time of importation.
 - iii) A motor vehicle shall not be sold or otherwise disposed of in Pakistan before expiration of five years from the date of its importation without payment of customs duties, which would have been leviable at the time of importation except under the procedure prescribed therefor by the Board.
2. For the purpose of sub-chapter III the expression:
 - i) "Charitable Institution" and "Charitable non-profit institution" means an institution approved for the purpose of clause (d) of sub-section (1) of section 47 of the Income Tax ordinance, 1979 (XXXI of 1979); and
 - ii) "Gifts or Donations" include goods other than vehicles of Chapter 87 of the First Schedule to the said Act, donated by the donors residing abroad. However, ambulances received as a gift or donation from abroad shall be eligible for the benefit provided that the same are imported in accordance with Serial No. 116 of Customs General Order No.12, 2002, dated the 15th June, 2002.
 - iii) "Competent Authority" means:
 - i) in case of educational and research institutions falling in the jurisdiction of the Federal Government: the Ministry of Education or Ministry of Science & Technology or any other relevant Ministry of the Federal Government;
 - ii) in case of an institution falling within the jurisdiction of a Provincial Government: the Director of Education or Technical Education or Public Institution or any other relevant authority of the Provincial Government; and
 - iii) in case of a university recognized by the University Grants Commission: the Registrar of the University.

HS Code	Description	Rate of Duty (%)
I. IMPORTS BY PRIVILEGED PERSONS, ORGANIZATIONS, AND OTHER DIGNITARIES		
9901	Goods imported by various agencies of the United Nations under the United Nations (Privileges and Immunities) Act, 1948 (XX of 1948), as certified by UNDP or the respective importing agency of the United Nations	0
9902	Goods imported by Diplomats, Embassies or Consulates under the Diplomatic and Consular Privileges Act, 1972 (Act IX of 1972) as certified by the Ministry of Foreign Affairs, Government of Pakistan	0
9903	Goods imported by privileged personnel or organizations under grant-in-aid agreements signed by the Economic Affairs Division (EAD), Government of Pakistan, approved by the Central Board of Revenue.	0
9904	Vehicles imported C.K.D. (completely-knocked-down), by recognized local manufacturers for supply to diplomats, diplomatic missions, privileged persons (as per model rules) and organizations etc. eligible to import duty free vehicles subject to procedures laid down by the Board.	0
9905	Household articles and personal effects including vehicles and goods for donation to projects established in Pakistan, imported by the United Arab Emirates dignitaries listed below, subject to the conditions of sub-Chapter Note 1: 1) H.H. Sheikh Khalifa Bin Zayed Al-Nahyan, Crown Prince of Abu Dhabi and Deputy Supreme Commander of UAE Armed Force 2) H.E. Sheikh Suroor Bin Mohammad Al-Nahyan, Chamberlain of the Presidential Court, Abu Dhabi 3) H.E. Sheikh Mohammad Bin Khalid Al-Nahyan, Member of the ruling family of Abu Dhabi. 4) H.E. Sheikh Mubarak Bin Mohammad Al-Nahyan, Member of the ruling family of Abu Dhabi 5) H.E. Sheikh Sultan Bin Hamdan Al-Nahyan, Member of the ruling family of Abu Dhabi 6) H.H. General Sheikh Mohammad Bin Zayed Al-Nahyan, Chief of Staff of UAE Armed Forces 7) H.E. Sheikh Tahnoon Bin Mohammad Al-Nahyan, Member of the ruling family of Abu Dhabi 8) H.E. Sheikh Rashid Bin Khalifa Al-Makhtoum, Member of the ruling family of Dubai	0

HS Code	Description	Rate of Duty (%)
9906	<p>Goods imported under: the President's Salary, Allowances and Privileges Act, 1975 (Act LVIII of 1975) the Prime Minister's Salary, Allowances and Privileges Order, 1975 (Act LIX of 1975) the Governor's Salary, Allowances and Privileges, Order, 1975 (President's Order No.5 of 1975) the Acting Governor's (Allowance and Privileges) Order, 1978 (President's Order No.19 of 1978)</p> <p style="text-align: center;">II. IMPORT OF RELIEF GOODS, GIFTS, SAMPLES</p>	0
9907	<p>Goods imported for the President's Fund for Afghan Refugees. <i>Bona fide</i> relief goods donated for Afghan Refugees by the Chief Commissioner or the Provincial Commissioner for Afghan Refugees subject to certification, issued by the Chief Commissioner for Afghan Refugees, that the imported goods or equipment are meant for free distribution to Afghan Refugees or for relief work and that they will not be sold or otherwise disposed of without the prior approval of the Central Board of Revenue</p>	0
9908	<p>Goods received as gifts by Pakistani organizations from Church World Services or the Catholic Relief Services, certified by the Ministry of Health, to be imports under agreements signed by the Government of Pakistan with the Church World Service and with the Catholic Relief Service</p>	0
9909	<p>Articles of a value not exceeding Rs.1000/- per parcel, if imported through post or courier service as unsolicited gifts</p>	0
9910	<p>Samples of no commercial value, imported by manufacturers or exporters subject to the following conditions: a) raw materials and products of such dimensions or specifications that are useless except for purposes of demonstration; b) articles of non-precious materials affixed to cards or put up as samples in the manner usual in the trade provided that there is not more than one of each size or kind; c) raw materials, products and articles thereof rendered useless, except for purposes of demonstration, by slashing, perforation, indelible marking or by any other effective method; d) products which cannot be put up as samples of no commercial value in accordance with clauses a) to c) and which consist of: 1) non-consumables of an individual value not exceeding US\$ 50 or equivalent value in any other currency and provided there is not more than one sample of each kind or quality; and 2) consumables of an individual value not exceeding US\$ 50 or equivalent value in any currency even if they consist wholly or partly of samples of the same kind or quality, provided the quantity and the manner in which they are put up preclude their being used otherwise than as samples</p>	0
9911	<p>Relief goods donated by Foreign Governments or Agencies for free distribution to victims of natural disasters or other catastrophes, certified by the authorized officer of the Federal or Provincial Government</p> <p style="text-align: center;">III. IMPORTS BY CHARITABLE, EDUCATIONAL, SCIENTIFIC INSTITUTIONS AND HOSPITALS.</p>	0
9912	<p>The following goods imported by the Abdul Sattar Edhi Foundation and the Bilques Edhi Foundation, subject to the production of a certificate issued by Maulana Abdul Sattar Edhi son of Haji Abdul Shakoor Edhi at the time of import of each consignment to the effect that the goods are meant for use by the Edhi Foundation or, as the case may be, by the Bilquis Edhi Foundation. (In the case of goods at serial No. 10,11,12, the words "Edhi Foundation" or "Bilquis Edhi Foundation" are inscribed at some prominent place on the body of each vehicle, aeroplane or helicopter):</p> <ol style="list-style-type: none"> 1. Butter oil (heading 0405) 2. Rice (heading 1006) 3. Grains (heading 1007) 4. Cooking oil (Chapter 15) 5. Vitamins (heading 2936) 6. Hormones (heading 2937) 7. Penicillin (heading 2941) 8. Medicaments (heading 3004) 9. Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plaster, poultices) impregnated or coated with pharmaceutical substances (heading 3005) 10. Pharmaceutical goods (heading 3006) 11. Worn clothing (heading 6309) 12. Wireless transmission apparatus (heading 8515) 13. Wireless reception apparatus (heading 8527) 14. Ambulances (heading 8703) 15. Mobile radiological units (heading 8705) 16. Helicopters, aeroplanes (heading 8802) 17. Parts of helicopters and aeroplanes (Respective headings) 18. Instruments and appliances used in medical or surgical sciences. (heading 9018) 19. Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances, artificial parts of the body, hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability (heading 9021) 20. Apparatus based on the use of X-rays for medical or surgical uses, control panels and desks, screens, examination or treatment tables, chairs and the like (heading 9022) 	0

HS Code	Description	Rate of Duty (%)
9913	<p>Gifts or donations received by a charitable non-profit hospital or institution, solely for the purpose of advancing the declared objectives of such hospital or institution, subject to the following conditions, namely:</p> <ul style="list-style-type: none"> i) no conditions are attached to the gift or donation by the donor and the receiving institution or hospital is at liberty to use the same in accordance with its declared objectives; and ii) the receiving institution or hospital furnishes an undertaking, in writing, to the respective Collector of Customs to the effect that such gifts or donations will not be sold, utilized or disposed of otherwise than for the purpose for which the same have been received and binds itself to pay the leviable duties in the event of a breach of the undertaking. 	0
9914	<p>Equipment, apparatus, reagents, disposables and spares, imported by:</p> <ul style="list-style-type: none"> i) charitable non-profit institutions operating hospitals of fifty beds or more; and ii) hospitals run by the Federal Government or a Provincial Government, subject to the following conditions: <ul style="list-style-type: none"> a) the importing institution or hospital furnishes an undertaking, in writing, to the respective Collector of Customs to the effect that such equipment, apparatus, reagents, disposables and spares will not be sold, used or disposed of otherwise than for the purpose for which they were imported and binds itself to pay the leviable duty and sales tax in the event of breach of the undertaking. b) the importing institution operating a hospital of fifty beds or more shall furnish proof thereof to the satisfaction of the respective Collector of Customs. 	0
9915	<p>Goods imported by or donated to non-profit educational and research institutions subject to the following conditions:</p> <ul style="list-style-type: none"> i) the imported goods have an educational and scientific character; ii) the importing or receiving institutions are recognized, aided or run by the Federal Government or a Provincial Government; iii) the importing or receiving institution shall produce a certificate from the competent authority that: <ul style="list-style-type: none"> a) goods of equivalent educational and scientific value are not produced in Pakistan; and b) the imported goods will be used exclusively under the control and responsibility of the importing or receiving institution. 	0
IV. IMPORT OF REPLACEMENT GOODS		
9916	<p>Goods supplied free of cost as replacements for identical goods previously imported including goods imported within warranty period not exceeding one year or such extended period as allowed by the Board, subject to the following conditions:</p> <ul style="list-style-type: none"> i) the goods were imported in pursuance of a firm contract of sale, and not under a contract of sale or return, on approval; on consignment for sale or on similar terms; ii) the goods at the time of importation were not in accordance with the terms of contract in respect of their description, quality, state or condition or had been damaged or defected; iii) the goods were not used except in circumstances in which limited use was indispensable to reveal any inherent defect in the imported goods or to establish that they do not conform to the conditions of the contract; iv) if the goods are returned abroad, they are returned to the supplier and if they are not returned, they are deposited with customs for further disposal 	0
V. IMPORTS MADE BY THE UNITS LOCATED IN EXPORTS PROCESSING ZONES (EPZ)		
9917	<p>Goods imported into and exported from Export Processing Zones established under the Export Processing Zone Authority Ordinance, 1980 (IV of 1980) , subject to such conditions, limitations and restrictions as the Central Board of Revenue may impose from time to time</p>	0
VI. TEMPORARY IMPORT OR EXPORT		
9918	<p>Goods not produced or manufactured in Pakistan which are re-imported after having been exported and have not undergone any process outside Pakistan since their exportation. If the goods have undergone any alterations, renovations, addition or repairs prior to their re-import into Pakistan, the cost incurred on such alternations, renovations, additions or repairs shall be liable to duty as leviable under its respective PCT heading determined at the time of original import notwithstanding the fact whether such cost is borne by the importer or the supplier</p>	0
9919	<p>Goods mentioned below, imported temporarily for a period not exceeding 6 months into Pakistan with a view to subsequent exportation, subject to furnishing of bank guarantee or other security/guarantee as determined by Central Board of Revenue equivalent to customs duty chargeable at the rates specified in Chapter 1 to 97 of the 1st Schedule to the Act for such goods and other taxes leviable thereon.</p> <ol style="list-style-type: none"> 1. Packing material used or required to be used as external or internal covering of goods, or as holders of goods, or as holders on which goods rolled, wound or attached provided such material do not change their original shape or form. Packing material if imported filled, it may be re-exported empty, and if imported empty it may be re-exported filled. 2. Machinery and equipment for repair, imported by the manufacturer or his authorized agents based in Pakistan, representing foreign manufacturers duly registered with the Sales Tax Authorities, having in house facility for repair, Refurbishment or value addition of machinery. 3. Professional equipment imported by scientists, IT experts, technicians, doctors, engineers, etc. 4. Tubes or cops of metal plastic or other durable material which are imported wrapped with yarn. 5. Goods imported for demonstration purposes. 6. Dry fruits imported from Afghanistan. 	0

HS Code	Description	Rate of Duty (%)
9920	<p>Goods mentioned below, imported temporarily into Pakistan with a view to subsequent exportation, subject to furnishing of undertaking/bond by the importers as well as their sponsoring Ministry/ Department/ Embassy:</p> <ol style="list-style-type: none"> 1. Excavation equipment and consumable stores imported by a foreign archaeological mission to whom a license for archaeological excavation has been granted by the Federal Government or a Provincial Government. 2. Scientific and educational equipment imported for Scientific, educational or cultural seminars in Pakistan on the recommendation of the concerned Ministry. 3. Goods imported for display at international or single country exhibition organized by foreign missions or imported by or through the Ministry of Commerce or the Ministry of Foreign Affairs. 4. Machinery imported by the representatives of foreign commercial firms for demonstration purposes imported by or through the Ministry of Commerce or the Ministry of Foreign Affairs. 5. Equipment and materials imported by foreign nationals such as journalists, press photographers, members of television teams, broadcasting units and film companies subject to endorsement on their passports. The duties shall be charged if such importer fails to prove their re-export at the time of departure. 6. Equipment, materials and special foodstuffs imported by mountaineering expeditions. If such equipment and material is not re-exported the expeditions may donate it and produce a certificate from the Secretary of that club to the effect that the equipment and material so imported has been donated by that expedition to that club. Special foodstuffs can however, be consumed by them. 	0
9921	<p>Container for transportation of cargo (PCT No.86.09) if imported by the shipping companies for use on board the ships and for transportation of cargo to and from inland container depots or container freight stations subject to the furnishing of indemnity bond by the shipping lines, equal to the amount of duty and taxes to the respective Collector of Customs. The indemnity bond is to be discharged on receipt of proof of export of the containers</p>	0
9922	<p>Ship spares, stores and equipment imported for use in ships registered in Pakistan under the Merchant Shipping Act, 1923 (XXI of 1923) subject to the condition that the importer satisfies the respective Collector of Customs that the items imported would be used by such vessels.</p>	0
VIII. MISCELLANEOUS		
9923	Banknotes, unused stamps	0
9924	Eye corneas	0
9925	Artificial kidneys, haemodialysis machines, haemodialyzers, A.V. fistula needles, haemodialysis fluids & powder, blood tubing tines for dialysis, reverse osmosis plants for dialysis, double lumen catheters for dialysis, catheters for renal failure patients and peritoneal dialysis solution	0
9926	Machinery and equipment, not manufactured locally, namely navigational equipment, fish finders, storage and handling equipment, if imported by fish farming or catching stage operators, who will enjoy the status of indirect exporters.	0
9927	Pharmaceutical raw materials if imported for manufacture of contraceptives in such quantities as are certified by Chief (Survey), Central Board of Revenue. Contraceptives and accessories thereof.	0
9928	<p>Petroleum products:</p> <ol style="list-style-type: none"> i. Crude oil. ii. Motor spirit. iii. Aviation spirit. iv. Spirit type jet fuel. v. J.P.1. vi. Furnace oil. vii. Methyl <i>tert</i>-butyl ether (MTBE). 	0
9929	<p>The following goods imported for re-export in accordance with the conditions and procedures laid down in Export Promotion Bureau Public Notice No. EPB-2(6)/95/Com.I dated 22.11.1996 provided that no foreign exchange remittance from the government is involved:</p> <ol style="list-style-type: none"> i) Pearls ii) Gold iii) Un-cut precious and semi precious stones iv) Polished semi precious stones v) Jewellery casting powder vi) Moulding rubber vii) Injection wax viii) Jewellery casting machines and accessories ix) Rhodium-plating solution concentrate x) Bright and chrome lacquering solution xi) Steel balls and pins (different sizes) used for polishing. xii) Diamond cutting tools (different sizes) xiii) Alloys of silver copper and zinc for mixing in 24 ct. gold xiv) Mounts and findings of gold, silver and platinum jewellery. 	0

HS Code	Description	Rate of Duty (%)
9930	Any goods, including vehicles, specified in the First schedule to the Customs Act, 1969 (IV of 1969) imported by Federal, Provincial or Local Government Departments, Municipal bodies and Development authorities on condition that the goods are donated to the importers for use in an approved foreign grant funded project under a proper grant relating to the Capital Aid-Technical Assistant Agreement signed between the Government of Pakistan and a foreign government or agency subject to concurrence of the Central Board of Revenue.	0
9931	Ground handling equipment, service and operation vehicles, catering equipment and fuel trucks not manufactured locally, imported by domestic airlines or by any other service company to which a licence has been issued by the Civil Aviation Authority	0
9932	Heing, zeera and other medicinal herbs, if imported temporarily into Pakistan from Afghanistan with a view to subsequent exportation	0
9933	<p>The following machinery and equipment for the manufacture of items used in the field of Information Technology:</p> <p>Quartz reactor tubes and holders designed for insertion into diffusion and oxidation furnaces for production of semiconductor wafers;</p> <p>Chemical vapour deposition apparatus for semiconductor production and parts thereof;</p> <p>Spin driers for semiconductor wafer processing and parts thereof, deflash machines for cleaning and removing contaminants from the metal leads of semiconductor packages prior to the electroplating process;</p> <p>Spraying appliances for etching, stripping or cleaning semiconductor wafers and parts thereof;</p> <p>Machines for working any materials by removal of material, by laser or other light for semiconductor wafers;</p> <p>Machines for dry-etching pattern on semiconductor materials;</p> <p>Apparatus for stripping of cleaning semiconductor wafers;</p> <p>Focused ion beam milling machines to produce or repair masks and reticles for patterns on semiconductor devices;</p> <p>Laser cutters for cutting contacting tracks in semiconductor production by laser beam;</p> <p>Machines for sawing monocrystal semiconductor boules into slices or wafers into chips;</p> <p>Grinding, polishing and lapping machines for processing of semiconductor wafers;</p> <p>Dicing machines for scribing or scoring semiconductor wafers and parts thereof;</p> <p>Grinding polishing and lapping machines of processing of semiconductor wafers;</p> <p>Parts of focused ion beam milling machines to produce or repair masks and reticles for patterns on semiconductor devices;</p> <p>Laser cutters for cutting contacting tracks in semiconductor production by laser beam;</p> <p>Encapsulation equipment for assembly of semiconductors and parts thereof;</p> <p>Extruders of a kind used for plastic, of capacity not exceeding 76.2 mm diameter for encapsulation;</p> <p>Automated machines for transport, handling and storage of semiconductor wafers;</p> <p>Wafers cassettes, wafer boxes and other material for semiconductor devices;</p> <p>Apparatus for growing or pulling monocrystal semi-conductor boules;</p> <p>Apparatus for physical deposition by sputtering on semi-conductor wafers or for wet etching, developing, stripping or cleaning semi-conductor wafers;</p> <p>Flat panel displays;</p> <p>Coaxial deposition machines for semiconductor wafers;</p> <p>Spinners for coating photographic emulsions on semiconductor wafers;</p> <p>Machines for bending, folding and straightening semi-conductor leads;</p> <p>Physical deposition apparatus for semiconductor production, or for the manufacturers of semiconductor devices on semiconductor wafers and parts thereof;</p> <p>Ion implanters for doping semiconductor materials;</p> <p>Direct write-on-wafer apparatus;</p> <p>Step and repeat aligners;</p> <p>Optical stereoscopic microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles;</p> <p>Photomicrographic microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles;</p> <p>Electron beam microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles;</p> <p>Electron beam microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles;</p> <p>Pattern generating apparatus of a kind used for producing masks or reticles from photoresist coated substrates and parts thereof;</p> <p>Instruments for measuring or checking semiconductor wafers or devices;</p> <p>Optical instruments and appliances for measuring surface particulate contamination on semiconductor wafers;</p> <p>Optical instruments and appliances for inspecting semiconductor wafers or devices or for inspecting masks, photo-masks or reticles used in manufacturing semiconductors.</p>	0

HS Code	Description	Rate of Duty (%)
9934	<p>The following items relating to computers and Information Technology: Automatic data processing machines and units thereof; Automatic magnetic or optical readers; Machines for transcribing data onto data media in coded form; Machines for processing such data; Computer systems; Laptop computers; Note books; Palm top computers; Other personal computers and units thereof; Monitors; Printers; Scanners, central processing units; Key boards; Mouse; Storage units,; Disc and tape drives; Networking equipment (i.e. routers, LAN bridges, hubs, SNA cluster controllers, multi-station access units); Optical fibre converters; Fast ethernet adapters; Control units; Adapter units; Parts and accessories for computer like casing with power supply, toner and ink cartridges (excluding refills) and gateways; Modems; Microphones having a frequency range of 300 Hz to 3.4 KHZ with a diameter not exceeding 10 mm and a height not exceeding 3 mm for telecommunication use; Loudspeakers without housing, having a frequency range of 300 Hz to 3.4 KHZ with a diameter of not exceeding 50 mm, for telecommunication use; Computer discs and diskettes; CD-ROMS (Blank); Software on CD-ROM; Software on magnetic tapes and diskettes; Recorded media for reproducing representations of instructions, data sound and image, recorded in a machine readable binary form and capable of being manipulated or providing interactivity to a user by means of an automatic data processing machine; Indicator panels incorporating liquid crystal devices(LCD) or light emitting diodes (LED) and parts thereof; Fixed carbon resistors; Composition or film types variable resistors including rheostats and potentiometers and parts thereof; Electronic AC switches consisting of optically coupled input and output circuits (insulated thyristor AC switches)electronics switches including temperature protected electronic switches consisting of a transistor and a logic chip (chip on chip technology) for a voltage not exceeding 1000 volts; Electromechanical snap action switches for a current not exceeding 11 amps; Plugs and sockets for co-axial cables and printed circuits; Circuits; Wafer probers; Diodes, other than photo sensitive light emitting diodes; Mounted piezo-electric crystals and parts thereof; Cards incorporating an electronic integrated circuit (smart cards); Metal oxide semiconductors (MOS technology); Circuits obtained by bipolar technology other circuits including circuits obtained by a combination of bipolar and MOS technologies (BIMOS technology); Other monolithic integrated circuits; Hybrid integrated circuits; Ion implanters for doping semiconductor materials; Proximity cards and tags; Electrical machines with translation or dictionary functions; Computer leads; Haeomatographs and electrophoresis instruments; Spectrometers; Spectrophotometers; Meters and spectrographs using optical radiations (UV, visible, IR); Instruments and apparatus using optical radiations (UV, visible, IR) and parts thereof; Other instruments and apparatus, specially designed for telecommunication (for example cross-talk meters, gain measuring instruments, distortion factor meters, psophometers).</p>	0
9935	Phosphatic rock	0
9936	Fertilizers (excluding urea of heading 3102 10 00)	0

ANNEX I SALES TAX

Goods imported into or manufactured in Pakistan are subject to Sales Tax at a rate of 15%, except for those listed in The Sixth Schedule to the Sales Tax Act which are exempt from Sales Tax and those covered in Notification S.R.O. 389 (I)/2001, 18.06.2001 (as amended by Notifications S.R.O. 79 (I)/2002, 02.02.2002 and S.R.O. 348 (I)/2002, 15.06.2002) which are subject to Sales Tax at a rate of 20%.

ANNEX 1A THE SIXTH SCHEDULE TO THE SALES TAX ACT (Goods Exempt from Sales Tax)

For the purposes of Serial 11, 26, 27, 28, 30, 31, 40, 40A, 46, 46A, 47 and 59, the definitions, restrictions, conditions, procedures and provisions of Chapter 99 of the First Schedule to the Customs Act, 1969 (IV of 1969) for exemption from Customs duty, shall, *mutatis mutandis*, apply for exemption from Sales Tax and shall be deemed to be part of this Schedule.

Serial No.	Description	Heading of the First Schedule
1	Live animals	Respective headings of Chapter 1
2	Agricultural produce of Pakistan, not subjected to any further process of manufacture	Respective headings
3	Unprocessed foodstuff for human consumption which shall mean: <ul style="list-style-type: none"> i) all cereals, grains and pulses whether or not milled, hulled, polished, cellophane packed for retail sale; ii) all vegetables, fruits (excluding imported fruits, except fruits imported from Afghanistan) and fruit juices whether fresh, frozen or otherwise preserved [e.g., in "cold storage"] but excluding fruits, fruit juices and vegetables bottled, canned or packaged; iii) all eggs, poultry and meats of bovine animals, fish and crustaceans, whether or not fresh, frozen or otherwise preserved; iv) Fresh and dried milk, milk preparations obtained by replacing one or more of the constituents of milk by another substance, whether or not packed for retail sale; falling under heading 1901 of the First Schedule to the Customs Act, 1969 (IV of 1969), including those consignments of such milk preparations imported and released against bank guarantee since the 1st July, 2000, but excluding those consignments already cleared on payment of sales tax; plain yogurt excluding packaged or sold under trade mark or brand name; v) cream, whey and cheese excluding those packaged and sold under brand names or trade marks; vi) breads prepared in tandoors and bakeries, vermicillies, nans, chappatties, sheer mal, bun rusk; vii) Cooked or prepared food stuff served in messes run on the basis of mutuality and industrial canteens for workers of a particular class; viii) ice and water but excluding those for sale under brand names or trade marks; ix) table salt including iodized salt, excluding salt sold in retail packing bearing brand names and trade marks; x) red chillies, ginger and turmeric excluding red chillies, ginger and turmeric sold in retail packing bearing brand names and trade marks; xi) Omitted xii) poultry and meat of bovine animals, fish and crustaceans whether or not fresh, frozen or otherwise preserved and sold in retail packings or otherwise with or without brand names and trade marks 	Respective headings
3A	Eggs for hatching (parent stock), including consignments of such eggs imported either against bank guarantee or otherwise but without payment of sales tax since the 1 st July, 1998	0407 0010
4	The following agricultural produce on their import into Pakistan:- <ul style="list-style-type: none"> Bulbs, tubers, etc Oil palm seedling Potatoes Onions and shallots Garlic Dried leguminous vegetables, shelled, whether or not skinned or split Live plants and seeds of vegetables, fruits and flowers Wheat Oats Corn seeds Grain sorghum seeds Millet seeds Soyabean Rape seed Sunflower seeds Palm nuts and kernels Safflower seeds Canola seed Seeds, fruits and spores for sowing 	0601 0602 20 90 0701 10 00 & 0701 90 00 0703 10 00 0703 20 00 0713 Respective headings 1001 1004 1005 10 00 1007 00 00 1008 20 00 1201 1205 1206 1207 10 00 1207 60 00 1205 1209

Serial No.	Description	Heading of the First Schedule
	Cinchona bark	1211 90 90
	Sugar beet	1212 91 00
	Sugar cane	1212 99 00
5	Supply of cotton seed which is :- a) used in the manufacture of cotton seed oil by the registered persons subject to such conditions as the Board may specify; and b) exclusively meant for sowing purposes, subject to such conditions as the Board may specify	1207 20 00
6	Desi ghee derived from milk; butter not sold under brand name or trade mark any supply of locally produced crude vegetable oil, except cooking oil, without having undergone any process except the process of washing	Respective headings
7	Omitted	
8	Omitted	
9	Omitted	
10	Omitted	
11	Contraceptives and accessories therefor	Respective headings
12	Omitted	
13	Omitted	
14	Omitted	
15	Omitted	
16	Omitted	
17	Omitted	
18	Omitted	
19	Omitted	
20	"Holy Quran", complete or in parts, with or without translation; audio and video cassettes recorded with Quranic verses, other Holy books	4901, 8524
21	Newspapers, books, journals and periodicals excluding directories of all sorts	4901, 4902 & 4903
22	Currency notes, bank notes, shares, stocks, bonds and similar documents of title	4907
23	Poultry feed and its ingredients	Respective headings
24	Silver and gold, in un-worked condition; monetary gold	7106, 7108
25	Goods produced or manufactured in and exported from Pakistan which are subsequently imported in Pakistan within one year of their exportation, provided conditions of section 22 of the Customs Act are complied with	Respective headings
26.	Goods (including dry fruits imported from Afghanistan) temporarily imported into Pakistan, meant for subsequent exportation charged to zero-rated of customs duty subject to the similar restrictions, limitations conditions and procedure as are envisaged for the purposes of applying zero-rate of customs duty on such goods under the Customs Act, 1969	9919, 9920 & 9921
27	Re-importation of foreign origin goods which were temporarily exported out of Pakistan subject to the similar conditions as are envisaged for the purposes of applying zero-rate of customs duty under the Customs Act, 1969	9918
28	Import of replacement goods supplied free of cost in lieu of defective goods imported, subject to the similar conditions as are envisaged for the purposes of applying zero-rate of customs duty under the Customs Act, 1969	9916
29	Defence stores (other than those as are manufactured in Pakistan) imported by Federal Government against foreign exchange allocation for defence; defence stores supplied by manufacturers under Defence Production Division and trucks, their parts and accessories assembled or manufactured by local manufacturers for supply to Armed Forces	Respective headings
30	Articles imported through post as unsolicited gifts, subject to the same conditions as are envisaged for the purposes of applying zero-rate of customs duty under the Customs Act, 1969	9909
31	Imported samples, subject to the same conditions as are envisaged for the purposes of applying zero-rate of customs duty under the Customs Act, 1969	9910
32	Educational, scientific and cultural material imported from a country signatory to UNESCO Agreement or a country signatory to bilateral commodity exchange agreement with Pakistan, subject to the same conditions as are envisaged for the purposes of Customs Act, 1969	Respective headings
33	Personal wearing apparel and <i>bona fide</i> baggage imported by overseas Pakistanis and tourists, if imported under various baggage rules and is exempt from Customs duties	Respective headings
34	Ship which is neither; a) a ship of gross tonnage of less than 15 LDT; nor b) a ship designed or adapted for use for recreation or pleasure	Respective headings
35	Air-craft which is neither; a) an air-craft of unladen weight of less than 8000 kilograms; nor b) an air-craft designed or adapted for use for recreation or pleasure	Respective headings
36	Spare parts and equipment for ships and air-crafts covered by 25 and 26 above	Respective headings

Serial No.	Description	Heading of the First Schedule
36A	Import of ship stores, subject to the procedure, conditions and restrictions as may be specified by the Collector of Customs in this behalf including those consignments of such stores that have been released without charging sales tax since the 1 st July, 1998 but excluding such consignments of ship stores as have been cleared on payment of sales tax	Respective headings
37	Equipment and machinery for pilotage, salvage or towage for use in ports or air-ports	Respective headings
38	Equipment and machinery for air navigation	Respective headings
39	Equipment and machinery used for services provided for handling of ships or air crafts in a customs port or Customs air port	Respective headings
40	Goods imported by diplomats, diplomatic missions, privileged persons and privileged organizations which are covered under various Acts, Orders Rules, Regulations made thereunder and agreements by the Federal Government provided, that such goods are charged to zero-rate of customs duty under the Customs Act, 1969 and the conditions laid down for customs purposes are observed	9901, 9902, 9903 & 9906
40A	Import of articles of household and personal effect including vehicles and also the goods for donation to projects established in Pakistan imported by any of the rulers of Sheikdoms who is in possession of residential accommodation in Pakistan and goods including vehicles by the United Arab Emirate dignitaries as are listed in column (2) against heading 9905 of the First Schedule to the Customs Act, 1969 (IV of 1969) for their personal use and for donation to welfare projects established in Pakistan subject to the similar conditions as are envisaged for the purposes of apply zero-rate of customs duty on such goods under the said Act	9905
41	Goods imported or supplied under grants-in-aid for which a specific consent has been obtained from the Central Board of Revenue; supplies and imports under agreements signed by the Government of Pakistan before the 30th June, 1996, provided the agreements contained the provision for exemption of tax at the time of signing of agreement	Respective headings
42	Supplies made in Pakistan by: a) manufacturers whose annual turnover from taxable supplied made in any tax period during the last twelve months ending any tax period does not exceed rupees five hundred thousand; and b) retailers whose annual turnover from supplies, whether taxable or otherwise, made in any tax period during the last twelve months ending any tax period does not exceed rupees one million	Respective headings
43	Partly manufactured goods if used within the same factory to manufacture goods in respect of which sales tax is leviable on their supply	Respective headings
44	Such plant and machinery as is notified by the Federal Government in the official Gazette but if imported, these shall be entitled to exemption from sales tax on importation if these are not manufactured in Pakistan	Respective headings
45	Computer hardware including lap tops, notebooks, PCs, main frame and their peripheral units and parts thereof	Respective headings
46	Import of all such gifts as are received, and such equipment for fighting tuberculosis, leprosy, AIDS and cancer and such equipment and apparatus for the rehabilitation of the deaf, the blind, crippled or mentally retarded as are purchased or otherwise applicable) secured, by a charitable non-profit making institution solely for the purpose of advancing declared objectives of such institution, subject to the similar conditions as are envisaged for the purposes of exemption apply zero-rate of customs duty under the Customs Act, 1969 (IV of 1969)	9912, 9913 & 9914
46A	Goods imported by or donated to hospitals run by the Federal Government or a Provincial Government, and non-profit making educational and research institutions subject to the similar restrictions, limitation, conditions and procedures as are envisaged for the purpose of applying zero-rate of customs duty on such goods under the Customs Act, 1969 (IV of 1969)	9912, 9914 & 9915
47	Import of all goods received, in the event of a natural disaster or other catastrophe, as gifts and relief consignments including goods imported for the President's Fund for Afghan Refugees, relief goods donated for Afghan Refugees, gifts for President's Fund for Assistance of Palestine and gifts received by Pakistani organizations from Church World Services or the Catholic Relief Services subject to the similar conditions as are envisaged for the purpose of applying zero-rate of customs duty under the Customs Act	9907, 9908, 9909 & 9911
48	Computer software	Respective headings
49	Supply of tractors, bulldozers and combined harvesters for agricultural purposes, and CKD kits thereof imported by recognized local manufacturers as per their approved deletion programme subject to the same conditions as are envisaged for the purposes of exemption under the Customs Act	Respective headings
50	Supply of other such agricultural implements as may be specified in a notification to be issued by the Federal Government in the official Gazette	Respective headings
51	Omitted	
52	Omitted	
53	Cattle feed	Respective headings
54	Omitted	
55	Omitted	

Serial No.	Description	Heading of the First Schedule
56	Bricks and cement blocks	6810 1100 & 6901 1000
57	Omitted	
58	Imported machinery and equipment, specified in Table-III of section 18 of the Finance Act, 1999, provided that no customs duty is levied thereon under the said section 18 of the Finance Act, 1999	Respective headings
59	Import of artificial kidneys, eye cornea, haemodialysis machines, haemodialysers, (where A.V. fistula needles, haemodialysis fluids and power, blood tubing tines for dialysis and reverse osmosis plants for dialysis, subject to the similar conditions and procedures as are envisaged for the purpose of applying zero-rate of customs duty on these goods under the Customs Act, 1969 (IV of 1969)	9924 & 9925

ANNEX 1B
GOODS SUBJECT TO SALES TAX AT A RATE OF 20%
(S.R.O. 389 (I)/2001) ¹

No	Description	Heading of the First Schedule
1	Inedible tallow	1502 00 00
2	Palm stearin	1511 90 10
2A	Soya-bean oil and its fractions, whether or not refined, but not chemically modified, other than in retail packing	1507
2B	Ground-nut oil and its fractions, whether or not refined, but not chemically modified, other than in retail packing	1508
2C	Palm oil and its fractions, whether or not refined, but not chemically modified, other than in retail packing	1511
2D	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified, other than in retail packing	1512
2E	Palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified, other than in retail packing	1513
2F	Rape, colza or mustard oil and fractions, thereof, whether or not refined, but not chemically modified, other than in retail packing	1514
2G	Other fixed vegetable oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified, other than in retail packing	1515
2H	Vegetable oil and their fractions, partly or wholly hydrogenated, interesterified, re-esterified or elaidinised, whether or not refined, but not further prepared, other than in retail packing	1516
2I	Edible mixture or preparations of vegetable oils or of fractions of different oils of Chapter 15, other than edible oils or their fractions of heading 1516, other than in retail packing	1517
2J	Vegetable oils and their fractions, boiled, oxidised, dehydrated, sulphurized, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 1516, other than in retail packing	1518
3	Asbestos	2524 00 00
3A	Talc	2526 10 10 2526 20 00
4	Xylol	2707 30 00
5	Other Aromatic hydrocarbon mixtures of which 65% or more by volume (including losses) distils at 250°C by the ASTM D 86 method	2707 50 00
6	Other 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 99 90
6A	Solvent oil (non-composite)	2710 11 50
7	Petroleum jelly	2712 10 00
8	Iron oxides and hydroxides	2821 10 10 2821 10 20
9	Titanium oxides	2823 10 10 2823 10 20
10	Other chlorates	2829 19 10 2829 19 90
11	Sodium sulphides	2830 10 00
12	Dithionites and sulphonylates of sodium	2831 10 10, 2831 10 90
13	Disodium sulphate	2833 11 00
14	Sodium triphosphate (sodium tripolyphosphate)	2835 31 00
15	Disodium carbonate (soda ash)	2836 20 00
16	Sodium hydrogen carbonate (sodium bicarbonate)	2836 30 00
16A	Calcium Carbonate	2836 50 00
17	Barium carbonate	2836 60 00
18	Other disodium tetraborate (refined borax)	2840 11 00 2840 19 00
19	Hydrogen peroxide, whether or not solidified with urea	2847 00 00
20	Carbides of calcium whether or not chemically defined	2849 10 00
21	Other acyclic hydrocarbons	2901 10 90

⁽¹⁾ As amended by Notifications S.R.O. 79 (I)/2002, 02.02.2002 and S.R.O. 348 (I)/2002, 15.06.2002.

No	Description	Heading of the First Schedule
22	Toluene	2902 30 00
23	<i>o</i> -xylene	2902 41 00
24	Styrene	2902 50 00
25	Vinyl chloride (chloroethylene) (VCM)	2903 21 00
26	Trichloroethylene	2903 22 00
27	Tetrachloroethylene (perchloroethylene)	2903 23 00
28	Dichlorodifluoromethane	2903 42 00
29	Methanol (methyl alcohol)	2905 11 00
30	Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)	2905 12 10 2905 12 20
31	Butan-1-ol (<i>n</i> -butyl alcohol)	2905 13 00
32	Octanol (octyl alcohol) and isomers thereof	2905 16 00
33	Ethylene glycol (ethanediol) (MEG)	2905 31 00
34	Propylene glycol (propane-1,2-diol)	2905 32 00
35	Pentaerythritol	2905 42 00
36	Phenol (hydroxybenzene and its salts)	2907 11 00
37	Methyl tertiary butyl ether (MTBE)	2909 19 10
38	2,2-Oxydiethanon (Diethylene glycol, digol)	2909 41 00
39	Monomethyl ethers of ethylene glycol or of diethylene glycol	2909 42 00
40	Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives	2909 50 00
41	Butanone (methyl ethyl ketone)	2914 12 00
42	Formic acid	2915 11 00
43	Sodium formate	2915 12 10
44	Acetic acid	2915 21 00
45	Ethyl acetate	2915 31 00
46	Vinyl acetate	2915 32 00
47	<i>n</i> -butyl acetate	2915 33 00
48	Other saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives	2915 90 00
49	Acrylic acid and its salts	2916 11 00
50	Esters of acrylic acid	2916 12 00
51	Esters of methacrylic acid	2916 14 00
51A	Maleic Anhydride	2917 14 00
52	Phthalic anhydride	2917 35 00
53	Pure terephthalic acid (PTA)	2917 36 10
54	Citric acid	2918 14 00
55	Aniline derivatives and their salts	2921 42 00
56	Other aromatic monoamines and their derivatives; salts thereof	2921 49 00
57	<i>o</i> -, <i>m</i> -, <i>p</i> -phenylenediamine, diaminotoluenes, and their derivatives; salts thereof	2921 51 00
58	Monoethanolamine and its salts	2922 11 00
59	Aminonaphthalenesulphonic acids and their salts	2922 21 00
60	Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof	2924 10 10 2924 10 20 2924 10 90 2924 11 00 2924 19 00
61	Acrylonitrile	2926 10 00
62	Isocyanates	2929 10 00
63	Thiocarbamates and dithiocarbamates	2930 21 10
64	Other organo-sulphur compounds	2930 90 90
65	6-Hexanelactam (ϵ -caprolactam)	2933 71 00
66	Wattle extract	3201 20 00
67	Synthetic organic tanning substances	3202 10 00
68	Disperse dyes and preparations based thereon	3204 11 00

No	Description	Heading of the First Schedule
69	Acid dyes, whether or not premetallized, and preparations based thereon; mordant dyes and preparations based thereon	3204 12 00
70	Basic dyes and preparations based thereon	3204 13 00
71	Direct dyes and preparations based thereon	3204 14 00
72	Indigo blue	3204 15 10
73	Vat dyes (including those usable in that state as pigments) and preparation based thereon	3204 15 90
74	Reactive dyes and preparations based thereon	3204 16 00
75	Pigments and preparations based thereon	3204 17 00
76	Other synthetic organic colouring matter and preparations based thereon as specified note 3 to chapter 32 of Pakistan Customs Tariff, including mixtures of colouring matter of two or more of the subheadings 3204 11 to 3204 19	3204 19 10 3204 19 90
77	Synthetic organic products of a kind used as fluorescent brightening agents	3204 20 00
78	Preparations as specified in note 3 to chapter 32 of Pakistan Customs Tariff based on synthetic colouring matter and preparation based thereon	3204 90 00
79	Pigments and preparations based on titanium dioxide containing 80% or more by weight of titanium dioxide calculated on the dry weight	3206 11 00
80	Chrome yellow	3206 20 10
81	Lithopone	3206 42 10
82	Other colouring matter and preparations	3206 49 00
83	Glass frit	3207 40 10
84	Prepared driers	3211 00 00
85	Other pigments dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints (including enamels) ; dyes and other colouring matter put up in forms or packings for retail sale	3212 90 10 3212 90 20 3212 90 90
86	Other printing inks	3215 19 00 3215 19 90
87	Sulphonic acid (soft)	3402 11 10
88	Other anionic organic surface-active agents	3402 11 90
89	Non-ionic organic surface-active agents	3402 13 00
90	CAPB	3402 19 10
91	Preparations for the treatment of textile materials, leather, furskins or other materials	3403 11 00
92	Other preparations for the treatment of textile materials, leather, furskins or other materials	3403 91 90
93	Other lubricating preparations and preparation of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials	3403 99 00
94	Other artificial waxes and prepared waxes	3404 90 90
95	Casein	3501 10 00
96	Other enzymes and prepared enzymes	3507 90 00
97	Activated carbon	3802 10 00
98	Other activated natural mineral products, animal black including spent animal black	3802 90 00
99	Rosin and resin acids	3806 10 00
100	Preparations of a kind used in the Textile or like industries not elsewhere specified or included	3809 91 00
101	Preparations of a kind used in the leather or like industries not elsewhere specified or included	3809 93 00
102	Anti-oxidising preparations and other compound stabilisers for rubber or plastics	3812 30 00
103	Organic composite solvents and thinner not elsewhere specified or included, prepared paint or varnish removers	3814 00 00
104	Mixed alkylbenzenes	3817 00 00
105	Stearic acid	3823 11 00
106	Palm fatty acid distillate	3823 19 10
107	Palm acid oil	3823 19 20
108	Other industrial monocarboxylic acids, and oils from refining	3823 19 90
109	Gum base of a kind used for manufacture of chewing gum	3824 60 00
110	Mixture of potassium chloride, potassium iodide, glutamic acid or other chemicals with sodium chloride used as substitute of table salt	3824 90 10

No	Description	Heading of the First Schedule
111	Other chemical products and preparations not elsewhere specified or included, residual products of the chemical or allied industries, not elsewhere specified or included	3824 90 91 3824 90 99 3825 41 00 3825 49 00 3825 50 00 3825 61 00 3825 69 00 3825 90 00
112	Polyethylene having a specific gravity of less than 0.94	3901 10 00
113	Polyethylene having a specific gravity of 0.94 or more	3901 20 00
114	Ethylene vinyl acetate copolymers	3901 30 00
115	Other polymers of ethylene, in primary forms	3902 90 00
116	Poly propylene	3902 10 00
117	Poly-isobutylene	3902 20 00
118	Propylene copolymers	3903 30 00
119	Polystyrene expansible	3903 11 00
120	Other polystyrene	3903 19 00
121	Polyvinyl chloride, not mixed with any other substances	3904 10 00
122	Other polyvinyl chloride, plasticized	3904 22 00
123	Polyvinyl acetate (PVA) in aqueous dispersion	3905 12 00
124	Polyvinyl alcohol, whether or not containing unhydrolysed acetate groups	3905 30 00
125	Copolymers of vinyl, acetate and other vinyl esters	3905 91 00
126	Other polymers of vinyl acetate or of other vinyl polymers	3905 99 10 3905 99 90
127	Epoxide resins	3907 30 00
128	Poly(ethylene terephthalate) (PET), Yarn grade	3907 60 10
129	Poly(ethylene terephthalate) (PET), Bottle grade	3907 60 20
130	Omitted	
131	Other polyesters	3907 99 00
132	Other polyamides	3908 90 00
133	Urea formaldehyde moulding compound	3909 10 10
134	Melamine resins	3909 20 00
135	Phenolic resins	3909 40 00
136	Polyurethanes	3909 50 00
137	Silicones	3910 00 00
138	Other polysulphides, polysulphones, and other products specified in note 3 to this chapter 39, elsewhere specified or included	3911 90 00
139	Cellulose nitrates (including collodions)	3912 20 10 3912 20 90
140	Carboxymethylcellulose and its salts	3912 31 00
141	Other cellulose ethers	3912 39 00
142	Alginic acids, its salts and esters	3913 10 00
143	Ion-exchangers based on polymers of heading 3901 to 3913, in primary forms	3914 00 10 3914 00 20
144	Waste, parings and scrap of polymers of vinyl chloride	3915 30 00
145	Other waste, parings and scrap, of plastics	3915 90 00
146	Self-adhesives plates, sheets, film, foil, tape, strip of plastics, in rolls not exceeding 20 cm	3919 10 00
147	Other self-adhesive plates, sheets, film, foil, strip and other flat shapes, of plastics in rolls of width exceeding 20 cm	3919 90 00
148	Other plates, sheets, film, foil and strip of polymers of ethylene non cellular and not reinforced, laminated, supported or similarly combined with other materials	3920 10 00
149	Biaxially Oriented Polypropylene Film (BOPP)	3920 20 10 3920 20 20 3920 20 30 3920 20 40
150	Other plates, sheets, film, foil and strip of polymers of vinyl chloride Rigid non cellular and not reinforced, laminated, supported or similarly combined with other materials	3920 43 00 3920 49 00
151	Other plates, sheets, film, foil and strip of polymers of vinyl chloride flexible non cellular and not reinforced laminated, supported or similarly combined with other materials	3920 43 00 3920 49 00

No	Description	Heading of the First Schedule
152	Other plates, sheets, film, foil and strip of unsaturated polyester of ethylene non cellular and not reinforced, laminated, supported or similarly combined with other materials	3920 63 00
153	Other plates, sheets, film, foil and strip of other plastics not reinforced supported or similarly combined with other materials	3920 99 00
154	Other plates, sheets, film, foil and strip of other cellular plastics	3921 19 00
155	Other plates, sheets, film, foil and strip of other than cellular plastics	3921 90 00
156	Smoked sheets	4001 21 00
157	Natural rubber in other forms	4001 29 00
158	Latex of styrene-butadiene rubber (SBR) ; carboxylated styrene butadiene rubber (XSBR)	4002 11 00
159	Other styrene-butadiene rubber (SBR) ; carboxylated styrene butadiene rubber (XSBR)	4002 20 00
160	Isobutene-isoprene (butyl) rubber (IIR)	4002 31 00
161	Other chloroprene (chlorobutadiene) rubber (CR)	4002 49 00
162	Other acrylonitrile-butadiene rubber (NBR)	4002 59 00
163	Latex of other synthetic rubber	4002 91 00
164	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom	4004 00 00
165	Vulcanised rubber thread and cord	4007 00 00
166	Mechanical wood pulp	4701 00 00
167	Coniferous unbleached (chemical wood pulp, soda or sulphate, other than dissolving grades)	4703 11 00
168	Coniferous semi-bleached or bleached (chemical wood pulp, soda or sulphate, other than dissolving grades)	4703 21 00
169	Non-coniferous semi-beached or bleached (chemical wood pulp, soda or sulphate, other than dissolving grades)	4704 29 00
170	Recovered (waste and scrap) of paper and paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)	4707 30 00
171	Recovered (waste and scrap) of paper and paperboard including unsorted waste and scrap	4707 90 10 4707 90 90
172	Unbleached other kraft paper and paper-board weighing 150g/m or less	4804 31 00
173	Other paper, paperboard, cellulose wadding and webs of cellulose fibres	4811 90 00
174	Other yarn, single untwisted or with a twist not exceeding 50 turns per metre of nylon or other polyamides	5402 41 00
175	Other yarn, single untwisted or with a twist not exceeding 50 turns per metre of polyesters, other	5402 43 00
176	Elastomeric yarn of polyurethane	5402 49 10
177	Single yarn of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre	5403 31 00
178	Single yarn of cuprammonium rayon	5403 39 10
179	Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm	5404 10 00
180	Acrylic or modacrylic synthetic filament tow	5501 30 00
181	Other artificial filament tow	5502 00 90
182	Synthetic staple fibre, not carded, combed or otherwise processed for spinning of polyesters	5503 20 00
183	Acrylic or modacrylic staple fibre	5503 30 00
184	Artificial staple fibres not carded, combed or otherwise processed for spinning of viscose rayon	5504 10 00
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185	Nonwovens, whether or not impregnated, coated, covered or laminated of man made filament weighing not more than 25 g/m ²	5603 11 00
186	Nonwovens, whether or not impregnated, coated, covered or laminated of man made filament weighing more than 25 g/m ² but not more than 70 g/m ²	5603 12 00
187	Other non-woven whether or not coated, covered or laminated weighing more than 25 g/m ² but not more than 70 g/m ²	5603 92 00
188	Pig iron and spiegeleisen in pigs, blocks or other primary form	7201
189	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
190	Ferrous waste and scrap; re-melting scrap ingots of iron or steel	7204
191	Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading 7203)	7206
192	Semi-finished products of iron or non-alloy steel	7207
193	Flat-rolled product of iron or non-alloy steel, of a width of 600 mm or more, hotrolled, not clad, plated or coated	7208

No	Description	Heading of the First Schedule
194	Flat-rolled products of iron or non-alloy steel, of a width 600 mm or more, cold rolled (cold reduced), not clad, plated or coated	7209
195	Flat-rolled products of iron or non-alloy steel, of width 600 mm or more, clad, plated or coated	7210
196	Flat-rolled products of iron or non-alloy steel, of width of less than 600 mm, not clad, plated or coated	7211
197	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated	7212
198	Iron and steel scrap of a kind used for re-rolling	Respective headings
199	Unwrought refined lead	7801 10 00
200	Zinc slugs for dry battery cell containers	7907 0010
201	Vessels and other floating structures for breaking up	89 08

ANNEX 2
IMPORTED GOODS SUBJECT TO EXCISE DUTY

1. In accordance with the provisions of S.R.O.333(I)/2002 the following table will be subject to Excise duty at the rates indicated.

2. This notification shall take effect from the 15th June, 2002.

HS Code	Description of Goods	Rate of Excise duty
2009	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter	10% of the retail price
2106	Food preparations not elsewhere specified or included	
2106 90 10	--- Concentrates for aerated beverages, in any form	50% <i>ad valorem</i>
2106 90 20	--- Syrups and squashes	10% of the retail price
2106 90 90	--- Other	10% <i>ad valorem</i>
2201	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow:	
	- Mineral waters and aerated waters:	
2201 10 20	--- Aerated waters	12% of the retail price
2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 2009:	
2202 10 10	--- Aerated waters, containing added sugar or other sweetening matter or flavoured	12% of the retail price
2202 10 90	--- Non-aerated waters containing added sugar or sweetening matter or flavoured	10% of the retail price
2401	Unmanufactured tobacco; tobacco refuse	
	Unmanufactured tobacco	
	i) If used in the manufacture of cigarettes	20% <i>ad valorem</i>
	ii) If used in the manufacture of cigarettes made by hand in the tapered-shape of biris without the use of manual or power-operated machines in any process of their manufacture	15% <i>ad valorem</i>
2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes	63% of the retail price.
2523	Portland cement, aluminous cement, slag cement, super sulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers Rs. 1 000 tonne	
2523 90 00	- Hydraulic cement imported by a person who fulfils all the conditions laid down in Notification S.R.O. 367(I)/94, dated the 9 May, 1994, Notification S.R.O. 400(I)/97, dated the 31 May, 1997	0
2710	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	88 paisa/litre
2710 11 20	--- Aviation spirit	88 paisa/litre
2710 11 30	--- Spirit type jet fuel	88 paisa/litre
2710 11 50	--- Solvent naphtha	Rs. 13/litre
2710.1190	--- Other	88 paisa/litre
	--- Kerosene, including kerosene type jet fuel:	
2710 19 11	---- Kerosene	0
2710 19 12	---- J.P.1	6 paisa/litre
2710 19 19	---- Other	6 paisa/litre
	--- Fuel oils:	
2710 19 49	---- Other	Rs. 185/tonne
	--- Lubricating oils, i.e., oils not ordinarily used for other purposes, having a flash point of or above 200°F by Abel's Close Test	
2710 19 51	---- In packs not exceeding 10 litres	10% of the retail price or Rs. 7.15/litre whichever is higher

HS Code	Description of Goods	Rate of Excise duty
2710 19 52	---- In packs exceeding 10 litres	10% of the retail price or Rs. 7.15/litre whichever is higher
2710 19 53	---- In bulk (vessels, lorries etc) --- Other:	Rs. 7.15/litre
2710 19 92	---- Mineral greases 50% <i>ad valorem</i>	Rs. 7.15/litre
2710 19 93	---- Base lube oil	10% of the retail price or Rs. 7.15/litre whichever is higher
2710 19 97	---- Transformer oil	
2710 19 99	---- Other excluding sewing machine oil 15% <i>ad valorem</i> - Waste Oil:	
2710 91 00	-- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	10% of the retail price or Rs. 7.15/litre whichever is higher
2710 99 00	-- Other	10% of the retail price or Rs. 7.15/litre whichever is higher
2711	Petroleum gases and other gaseous hydrocarbons:	
	- Liquefied:	
2711 11 00	-- Natural gas	Rs. 17.18/100 m ³
2711 12 00	-- Propane	Rs. 17.18/100 m ³
2711 13 00	-- Butanes	Rs. 17.18/100 m ³
2711 14 00	-- Ethylene, propylene, butylene and butadiene	Rs. 17.18/100 m ³
2711 19 00	-- Other	Rs. 17.18/100 m ³
	- In gaseous state:	
2711 21 00	-- Natural gas	Rs. 17.18/100 m ³
2711 29 00	-- Other	Rs. 17.18/100 m ³
2713	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals:	
2713 20 00	- Petroleum bitumen	15% <i>ad valorem</i>
2714	Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks	15% <i>ad valorem</i>
2715 00 00	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cutbacks)	15% <i>ad valorem</i>
2909	Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides, ether-peroxides, ketone peroxides (whether or not chemically defined), and their halogenated, sulphonated, nitrated or nitrosated derivatives:	
	- Acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives:	
	-- Other:	
2909 19 10	--- Methyl tertiary butyl ether (MTBE)	88 paisa/litre
3208	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:	10% of the retail price
3209	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium	10% of the retail price
3210	Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather:	
3210 00 10	--- Distempers	10% of the retail price
3210 00 20	--- Prepared water pigment of a kind used for finished leather	0
3210 00 90	--- Other paints and varnishes	10% of the retail price
3211 00 00	Prepared driers	10% of the retail price.

HS Code	Description of Goods	Rate of Excise duty
3302	Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages:	
3302 10 10	-- Flavour and concentrate for use in aerated beverage	50% <i>ad valorem</i>
3303 00 00	Perfumes and toilet waters	10% of the retail price
3304	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	10% of the retail price
3305	Preparations for use on the hair excluding herbal hair oil and kali mehndi	10% of the retail price
3307	Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties	10% of the retail price
3307 41 00	-- "Agarbatti" and other odoriferous preparations which operate by burning	0
3401	Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent	10% of the retail price
3402	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 3401	10% of the retail price.
	In cakes	5% of the retail price
3814 00 00	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers	
	i) Solvent oil (composite)	Rs. 13/litre
	ii) MTT (Mineral Turpentine)	0
	iii) Other	10% of the retail price.
4802	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non perforated punch-cards and punch tape paper, in rolls or rectangular (including square) sheets, of any size, other than paper of heading 4801 or 48.03; hand-made paper and paperboard	5% <i>ad valorem</i>
4802 10 00	- Hand-made paper and paper board	0
4803 00 00	Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface decorated or printed, in rolls or sheets	5% <i>ad valorem</i>
4805	Other uncoated paper and paperboard, in rolls or sheets not further worked or processed that as specified in Note 3 to this Chapter	5% <i>ad valorem</i>
4806	Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets	5% <i>ad valorem</i>
4807 00 00	Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets	5% <i>ad valorem</i>
4808	Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than paper of the kind described in heading 4803	5% <i>ad valorem</i>
4809	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	5% <i>ad valorem</i>
4810	Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size	5% <i>ad valorem</i>
4811	Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size, other than goods of the kind described in heading 4803, 4809 or 4810	5% <i>ad valorem</i>

HS Code	Description of Goods	Rate of Excise duty
4813	Cigarette paper, whether or not cut to size or in the form of booklets or tubes	5% <i>ad valorem</i>
4814	Wallpaper and similar wall coverings; window transparencies of paper	5% <i>ad valorem</i>
4815 00 00	Floor coverings on a base of paper or of paperboard, whether or not cut to size	5% <i>ad valorem</i>
4816	Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 4809), duplicator stencils and offset plates, of paper, whether or not put up in boxes	5% <i>ad valorem</i>
4823	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres:	
4823 12 00	- Gummed or adhesive paper, in strips or rolls: - - Self-adhesive	5% <i>ad valorem</i>
4823 19 00	- - Other	5% <i>ad valorem</i>
4823 2000	- Filter paper and paperboard	5% <i>ad valorem</i>
7312	Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated	10% <i>ad valorem</i>
7312 90 00	- - Steel cord fabric of a kind used in manufacture of tyres	0
7408	Copper wire	10% <i>ad valorem</i>
7413 00 00	Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated	10% <i>ad valorem</i>
7605	Aluminium wire	10% <i>ad valorem</i>
7614	Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated	10% <i>ad valorem</i>
8544	Insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors	10% <i>ad valorem</i>
8544 11 00	- Winding wire: - - Of copper	0
8544 70 00	- Optical fibre cables	0
Respective headings	Goods Donated to the President's Funds for Afghan Refugees, Assistance to Palestine and Famine Relief for Africa, provided that before making such donation the manufacturer or importer shall inform in writing to the Collector of Central Excise or Customs about quantity, value and the duty involved on such goods and shall in case of imports, fulfil the conditions given in Notification No.S.R.O.54(I)/80, dated the 15 January, 1980 Supplied as ships stores to ships and aircraft leaving for abroad subject to the satisfaction of the Collectorate concerned in terms of section 24 of the Customs Act, 1969	0
		0

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